IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 732 OF 2025

The Bombay Quraish Merchants
Association Thr Its Trustee ... **Petitioner**

Versus

Deputy Charity Commissioner
Greater Mumbai Region and Anr ... **Respondents**

Mr. Ashok B. Tajane *a/w Mr. Yuvraj A. Tajane for the Petitioner.*
Mr. B. B. Dahiphale, *AGP for Respondents-State.*

CORAM : SANDEEP V. MARNE, J.
DATE : 22 JANUARY 2025.

P.C. :

1) The Petition challenges order dated 9 May 2022 passed by Joint Charity Commissioner, Greater Mumbai Region, Mumbai dismissing the Revision Application No. 49 of 2022 filed by the Petitioners and confirming the order dated 27 December 2017 passed by the Deputy Charity Commissioner thereby de-registering the Petitioners trust.

2) I have heard Mr. Tajane, the learned counsel appearing for the Petitioner.

3) It appears that the Petitioners who claim to be trustees, did not file a single change report from the year 1963 till the year 2022. It is only after filing the Revision Application before the Joint Charity Commissioner that the Petitioners sought to lodge several change reports for the period from 1963-64 to 2015. Such a conduct on behalf of the Petitioners would clearly indicate that they were extremely negligent in not complying with provisions of the Act and would necessarily lead to an inference that the trust was not functional. In the Revision Petition, Petitioners raised a ground that they did not have legal knowledge, on account of which the change reports were not filed. If the trustees do not have legal knowledge of requirement to file change reports, it is more than appropriate that such trust is de-registered. Petitioners sought to produce statements of income and expenditure. The Joint Registrar has gone through the said statements and has arrived at a finding that no amount is spent on object of the trust. Failure to file change reports for over 50 years and non-spending of any amount towards objects of the trust would leave no manner of doubt that the trust was indeed non-functional.

4) Mr. Tajane would submit that Petitioner did not receive notice before initiation of proceedings for its de-registration. However, the order passed by the Deputy Registrar would indicate that in addition to publication of notice on website and on the notice boards in the offices of Deputy Charity Commissioner and Joint Charity Commissioner, the same was also published in newspapers. Therefore, it cannot be contended that notices were not served on the trust. If at all Petitioner was a functional trust, the trustees ought to have noticed publication of such notice.

5) The fact that no attempts were made by the trustees to challenge order dated 27 December 2017 for four long years is yet another factor for inferring non-functioning of the trust. I am therefore not inclined to interfere in the impugned orders on the ground that the Petitioner did not receive personal notice before passing of the impugned order dated 27 December 2017. Even after grant of opportunity of hearing before this Court, Petitioner is unable to prove that it has been a functional trust. Failure to file change reports since 1963 as well as non-disclosure of any expenses on objects of the trust in account statements would lead to necessary inference of non-functional nature of the trust. If the Petitioners are really desirous of doing any charitable activities, they can always form a new trust. Permitting the Petitioners to file change reports since the year 1963 at this stage would be gross abuse of process of law. I am therefore not inclined to entertain the Petition. The Writ Petition is accordingly **dismissed**.

[SANDEEP V. MARNE, J.]