



W.P.No.10567 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 26.03.2025

CORAM:

THE HONOURABLE MR. JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.10567 of 2025

and

W.M.P.No.11898 of 2025

A.Balsan

... Petitioner

Vs.

1.The Registrar of Societies
Central Chennai
Pycrofts Road, Royapettah
Chennai 600 014.

2.The India Evangelical Lutheran Church
Rep.by its General Treasurer cum Secretary
No.47, Eldams Road, Teynampet
Chennai 600 018.

....Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to
issue a Writ of Certiorarified Mandamus, calling for the records of the first



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respondent pertaining to its impugned receipt dated 02.05.2024 bearing No.013896 issued by the first and second respondents and quash the same and further direct the first respondent to initiate appropriate proceedings against the erring persons and pass such further or other order as this Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.S.I.Sharukumar

For Respondents : Mr.U.Bharanidharan for R1
Special Government Pleader

ORDER

This Writ Petition is filed for a Writ of Certiorarified Mandamus, calling for the records of the first respondent pertaining to its impugned receipt dated 02.05.2024 bearing No.013896 issued by the first respondent to the second respondent and quash the same and direct the first respondent to initiate appropriate proceedings against the erring persons.



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2. The grievance as expressed by the petitioner is that the petitioner is a member of the third respondent church which is a society. The society appointed one Kanagaraj and associates as auditors and the same was approved only by the meeting that was held on 29.09.2023. Thereafter, the said auditors have uploaded the audited statement in the website belonging to the Institute of Chartered Accountants of India that is dated 31.10.2023. However, the office bearers have produced a different audited statement that is dated as 27.09.2023. The same cannot be correct as the audited statement is dated only 31.10.2023 and therefore the Writ Petition should be entertained and action should be taken.

3. I have perused both the statements that are filed along with the typed set of papers.

4. There is no change or tampering of any amount or any entry whatsoever. The entire accounts is submitted for a sum of Rs.12,18,30,937.48 which is reflected exactly in both the statements. Both the reports have been



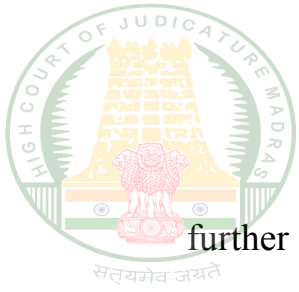
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given only by Kanagaraj associates. What is pointed out is that when the approval meeting itself had taken place only on 29.09.2023, the auditors could not have given the statement on 27.09.2023 and such a statement ought not to have been produced before the first respondent.

5. Be that as it may, for every wrongful act, Writ Petition cannot be entertained under Article 226 of the Constitution of India being the extraordinary remedy. When nothing further is averred in the affidavit filed in support of the Writ Petition that any false statement have been filed or that any wrongful gain has been obtained by anybody, for every wrong that is brought to the notice of the Court, Courts cannot keep on entertaining the Writ Petition under Article 226 of the Constitution of India. The petitioner has not pointed out any loss to him or any prejudice to himself or the Church. by virtue of filling one more statement with the date as 27.09.2023.

6. In the absence of any further averment as to any mala fide action or any unlawful advantage that is obtained by any person, no further direction needs be issued in this matter. It is made clear that if the petitioner is



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further aggrieved of any unlawful advantage that is gained by the parties, he

can always agitate the said matter. With the liberty kept open to the

petitioner, this Writ Petition stands disposed of. No costs.

26.03.2025

(1/2)

Neutral Citation : Yes/No
dna

To

The Registrar of Societies
Central Chennai
Pycrofts Road, Royapettah
Chennai 600 014.



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D.BHARATHA CHAKRAVARTHY, J.

dna

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