



W.P.No.13268 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2025

CORAM :

THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P.No.13268 of 2024
and
W.M.P.Nos.14413 & 14415 of 2024

M/s.Mithram TN Nidhi Ltd.,
Represented by its Managing Director,
Having its registered office at
No.14/51-N5, Erumad, Konnachal Post,
Cherangode, Pandalur Taluk,
Nilgiris – 643 239.

... Petitioner

Vs.

1.Union of India,
Rep. by its Secretary,
Ministry of Corporate Affairs,
“A” Wing, Shashtri Bhavan,
Rajendra Prasad Road,
New Delhi – 110 001.

2.Assistant Director,
Ministry of Corporate Affairs,
5th Floor, “A” Wing, Shashtri Bhavan,
Rajendra Prasad Road,
New Delhi – 110 001.

3.Deputy Director,
Ministry of Corporate Affairs,
Room No.525, “A” Wing, Shashtri Bhavan,
Rajendra Prasad Road, New Delhi – 110 001.

4.Regional Director,
Southern Region,



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Ministry of Corporate Affairs,
Shashtri Bhavan,
Block – 1, V Floor 26, Haddows Road,
Chennai – 600 006.

5.The Registrar of the Companies,
AGT Business Park, Avinashi Road,
Civil Aerodrome Post,
Coimbatore,
Tamil Nadu – 641 014.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling upon the records of the 2nd respondent in respect of impugned order dated 09.04.2024 bearing SRN. No. R73276362/2024/CL-VII and quash the same and thereby consequentially direct the 2nd respondent to consider Form NDH – 4 submitted by the petitioner dated 03.12.2020 vide SRN R73276362 and declare the petitioner as Nidhi Company under Section 406 Companies Act, 2013 read with Nidhi Rules, 2014.

For Petitioner : Mr.A.Palaniappan

For Respondents : Mr.K.Subbu Ranga Bharathi
Central Government Counsel

ORDER

This Writ Petition has been filed seeking a Writ of Certiorarified Mandamus, to call for the records of the 2nd respondent in respect of impugned order dated 09.04.2024 bearing SRN.No.R73276362/2024/CL-VII and quash the same and thereby consequentially, to direct the 2nd respondent to consider Form NDH – 4 submitted by the petitioner dated



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03.12.2020 vide SRN R73276362 and declare the petitioner as Nidhi Company u/s 406 Companies Act, 2013 r/w Nidhi Rules, 2014.

2. When the matter was taken up for hearing today, the learned counsel appearing for the petitioner submitted that the issue involved in this writ petition has been squarely covered by the common order passed by the Division Bench of this Court, dated 20.03.2025, passed in W.P.No.23402 & 23408 of 2024, etc. batch, wherein the petitioners were granted an opportunity to file their reply. Following the same, the learned Single Judge of this Court has disposed of the writ petitions in W.P.No.4932, 4938, 4942, 4945 & 4948 of 2025, vide order dated 07.04.2025, granting liberty to the petitioner to submit a fresh reply regarding the compliance of the defects stated in the impugned orders, within a period of two weeks from the date of receipt of a copy of the order. Hence, he submitted that the said order may be passed in this writ petition as well.

3. In W.P.No.23402 & 23408 of 2024, etc. batch, the Division Bench of this Court has held as follows :-

“The writ petitions have been instituted to assail the order passed by the second respondent dated 23.06.2023 rejecting the application filed by the petitioner in Form



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NDH-4 and to declare the amendment made substituting Section 406 of The Companies Act 2013 with new Section 406 as per The Companies (Amendment) Act 2017 (Act 1 of 2018) published vide gazette dated 03.01.2018 and notified with effect from 15.08.2019 requiring the Nidhi Companies which are already incorporated as Nidhi Companies to once again get a declaration as Nidhi by the Central Government is illegal, excessive, arbitrary and unconstitutional and strike down the same; to declare the amendment made to Nidhi Rules 2014 by Nidhi (Amendment) Rules 2019 vide notification dated 01.07.2019 with effect from 15.08.2019 by inserting Rule 3A and Rule 23A are illegal, excessive, arbitrary and unconstitutional and strike down the same; to declare the amendment made to Nidhi Rules 2014 by Nidhi (Amendment) Rules 2022 vide notification dated 19.04.2022 with effect from 19.04.2022 by inserting provisos to Rule 3A and Rule 23A are illegal, excessive, arbitrary and unconstitutional and strike down the same.

2. The learned counsel appearing on behalf of the writ petitioner restricted his prayer by submitting that the second respondent passed orders on the application beyond the time limit of 45 days fixed to dispose of the application. In the present case, the application in Form NDH-4 was filed by the petitioner on 15.04.2020, but the same was rejected by the second respondent in proceeding dated 23.06.2023.

3. A perusal of the impugned order would reveal that certain observations against the petitioner are made with reference to the particulars available in the application and consequently the rejection order was passed. The learned counsel for petitioner would submit that the petitioner will be satisfied if the subsequent reply/explanation given by the petitioner is taken into consideration and a fresh order is passed, by affording opportunity to the petitioner, on merits and in accordance with law.

4. The learned Senior Panel Counsel appearing on behalf of the respondents would submit that reasons are stated in the order impugned. The application was rejected on merits. The larger relief sought for in one of



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the writ petitions is to declare the provisions of law as null and void.

5. In view of the fact that the petitioner has restricted the relief as such sought for in the writ petitions, this Court is inclined to pass the following order:-

(i) The petitioner states that it has submitted reply to the impugned order dated 23.06.2023 on 14.07.2023. Apart from the reply dated 14.07.2023, the petitioner is at liberty to submit a fresh reply regarding the compliance of the defects stated in the impugned order dated 23.06.2023, within a period of four weeks from the date of receipt of a copy of this order.

(ii) On receipt of any such reply/explanation from the petitioner, the second respondent shall provide an opportunity to the writ petitioner and thereafter pass appropriate final orders on merits and in accordance with law as expeditiously as possible. However, the legal issue regarding the validity of the provisions of law is left open."

4. In W.P.No.4932, 4938, 4942, 4945 & 4948 of 2025, the learned

Single Judge of this Court has held as follows:-

3. Upon considering the submissions made by the learned counsel for the petitioner and the learned Additional Solicitor General appearing for the respondents and in view of the aforesaid order passed by the Hon'ble Division Bench, this Court passes the following order:

i) The petitioners states that they had submitted their respective replies to the impugned orders dated 18.10.2023, 04.03.2024, 24.11.2023, 05.07.2022 and 22.04.2024. Apart from the said replies, the petitioners are at liberty to submit a fresh reply regarding the compliance of the defects stated in the said impugned orders, within a period of two weeks from the date of receipt of a copy of this order.



ii) On receipt of any such replies/explanations from the petitioner, the second respondent shall provide an opportunity to the writ petitioners and thereafter pass appropriate final orders on merits and in accordance with law within a period of four weeks from the date of filing of replies by the respective petitioners. However, the legal issue regarding the validity of the provisions of law is left open.

4. With the above directions, the present Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

5. By following aforesaid orders, this Court is inclined to pass the following orders :-

(i) The petitioner is at liberty to submit a fresh application in Form NDH-4 along with necessary documents after complying with the defects stated in the impugned order, within a period of two (2) weeks from the date of receipt of a copy of this order.

(ii) On receipt of such application, the 2nd respondent is directed to consider the same and pass appropriate orders on merits and in accordance, after providing an opportunity to the petitioner, within a period of four (4) weeks thereafter.

(iii) However, the legal issue regarding the validity of the provisions of law is left open.



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6. With the above directions, this Writ Petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are closed.

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Index : Yes / No

Speaking order / Non-speaking order

Neutral Citation Case : Yes/No

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To

- 1.The Secretary,
Ministry of Corporate Affairs,
“A” Wing, Shashtri Bhavan,
Rajendra Prasad Road,
New Delhi – 110 001.
- 2.The Assistant Director,
Ministry of Corporate Affairs,
5th Floor, “A” Wing, Shashtri Bhavan,
Rajendra Prasad Road,
New Delhi – 110 001.
- 3.The Deputy Director,
Ministry of Corporate Affairs,
Room No.525, “A” Wing, Shashtri Bhavan,
Rajendra Prasad Road, New Delhi – 110 001.
- 4.The Regional Director,
Southern Region, Ministry of Corporate Affairs,
Shashtri Bhavan,
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M.DHANDAPANI, J.

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