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WP Nos. 19298, 19301 and 19307 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-06-2025**

CORAM

**THE HONOURABLE MR JUSTICE N. ANAND VENKATESH**

**WP Nos. 19298, 19301 and 19307 of 2025**

**AND**

**WMP Nos. 21551, 21552, 21560, 21561, 21554 and 21556 of 2025**

1. St. Elias Nidhi Limited  
Rep. By Its Managing Director,  
Mr. A. Wenceslaus Near Elias Church,  
Thuckalay, Kanyakumar, Tamil Nadu  
629175

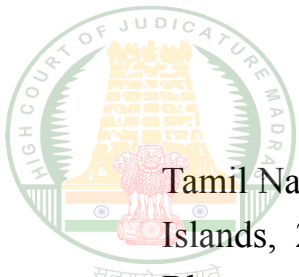
Petitioner(s)

Vs

1. Union Of India  
Rep. By The Assistant Director,  
Ministry Of Corporate Affairs,  
5th Floor A Wing, Shastri Bhavan,  
Dr. Rajendra Prasad Road, New Delhi  
110 001

2. The Regional Director  
Ministry Of Corporate Affairs,  
Southern Region, 5th Floor, Shastri  
Bhavan, 26, Haddows Road, Chennai  
600 006

3. The Registrar Of Companies



Tamil Nadu, Andaman And Nicobar  
Islands, 2nd floor, C Wing, Shastri  
Bhavan, 26, Haddows Road, Chennai  
600 006

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Respondent(s)

**WP No. 19301 of 2025**

1. Holy Family Nidhi Limited  
Rep. By Its Managing Director,  
Sh Roch Kennedy Antonymuthu, Holy  
Family Church No H5/9 Nagaercoil,  
Industrial Estate Agastheeswaram,  
Tamil Nadu 629 004

Petitioner(s)

Vs

1. Union Of India  
Rep. By The Deputy Director,  
Ministry Of Corporate Affairs,  
5th Floor A Wing, Shastri Bhavan,  
Dr. Rajendra Prasad Road, New Delhi  
110 001

2.The Regional Director  
Ministry Of Corporate Affairs,  
Southern Region, 5th Floor, Shastri  
Bhavan, 26, Haddows Road, Chennai  
600 006

3.The Registrar Of Companies  
Tamil Nadu, Andaman And Nicobar  
Islands, 2nd floor, C Wing, Shastri  
Bhavan, 26, Haddows Road, Chennai  
600 006



Respondent(s)

**WEB COURT** 1. M/s Annammal Nidhi Limited

Rep. By Its Managing Director,  
Mr. Britto Joseph St. Annes Church,  
North Konam, Konam Post, Nagercoil,  
Kanyakumar, Tamilnadu 629 004

Petitioner(s)

Vs

1. Union Of India  
Rep. By The Assistant Director,  
Ministry Of Corporate Affairs,  
5th Floor A Wing, Shastri Bhavan,  
Dr. Rajendra Prasad Road, New Delhi  
110 001

2. The Regional Director  
Ministry Of Corporate Affairs,  
Southern Region, 5th Floor, Shastri  
Bhavan, 26, Haddows Road, Chennai  
600 006

3. The Registrar Of Companies  
Tamil Nadu, Andaman And Nicobar  
Islands, 2nd Floor, C Wing, Shastri  
Bhavan, 26, Haddows Road, Chennai  
600 006

Respondent(s)

**WP No. 19298 of 2025**

**PRAYER**

Writ petition filed under Article 226 of Constitution of India for the issuance of



writ of certiorarified Mandamus to Call for the records on the file of the 1st respondent relating to the impugned order dated NIL -11 - 2023 thereby rejecting application in e Form NDH-4 filed by the petitioner and to quash the same and consequently, direct the Respondents to accept the e Form NDH-4 filed by the petitioner vide SRN T13298773 dated 12.04.2021 and to issue the notification as regards the petitioner in the official Gazette as a Nidhi in terms of Rule 3A of the Nidhi Rules, 2014 as amended by Nidhi (Amendment) Rules, 2019

**WP No. 19301 of 2025**

**PRAYER**

Writ petition filed under Article 226 of Constitution of India for the issuance of writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent relating to the impugned order dated 21.08.2023 thereby rejecting application in e Form NDH-4 filed by the petitioner and to quash the same and consequently direct the Respondents to accept the e Form NDH-4 filed by the petitioner vide SRN AA3493839 dated 15.07.2023 and to issue the notification as regards the petitioner in the official Gazette as a Nidhi in terms of Rule 3A of the Nidhi Rules, 2014 as amended by Nidhi (Amendment) Rules, 2019

**WP No. 19307 of 2025**

**PRAYER**

Writ petition filed under Article 226 of Constitution of India for the issuance of writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent relating to the impugned order dated 09.07.2024 thereby rejecting application in e Form NDH-4 filed by the petitioner and to quash the same and



consequently direct the Respondents to accept the e Form NDH-4 filed by the petitioner vide SRN R87193363 dated 21.01.2021 and to issue the notification as regards the petitioner in the official Gazette as a Nidhi in terms of Rule 3A of the Nidhi Rules, 2014 as amended by Nidhi (Amendment) Rules, 2019.

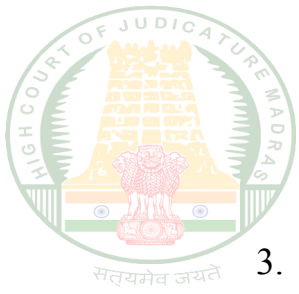
**In all WPs**

For Petitioner(s): Mr.T.Sai Krishnan  
For Respondent(s): Mr.A.R.L.Sundaresan  
Additional Solicitor General of  
India  
Assisted by  
Mr.V.Ashok Kumar, Senior Panel  
Counsel for respondents

**COMMON ORDER**

These writ petitions have been filed challenging the impugned proceedings of the 1<sup>st</sup> respondent and for a consequential direction to the respondents to accept E form NDH -IV filed by the petitioners vide SRN T13298773, SRN AA3493839 and SRN R87193363 respectively and to issue the notification as regards the petitioners in the official gazette as a Nidhi in terms of Rule 3A of the Nidhi Rules, 2014 as amended by Nidhi (Amendment) Rules, 2019.

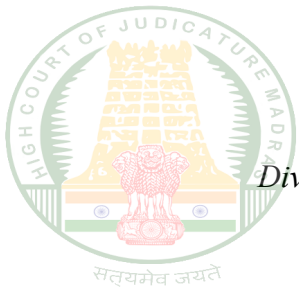
2. Heard Mr.T.Sai Krishnan, learned counsel for the petitioners and Mr.A.R.L.Sundaresan, learned Additional Solicitor General of India Assisted by Mr.V.Ashok Kumar, Senior Panel Counsel for respondents.



3. The sum and substance of the grievance expressed by the petitioners is that the petitioners are required to file form NDH IV within the particular time limit and the time was extended subsequently by issuance of a scheme by the Central Government. After the submission, clarifications were sought for by the respondents. However, the rejection order came to be passed by the 1<sup>st</sup> respondent by assigning reasons which are not germane to the requirements as provided under Form NDH 4.

4. The issue that is involved in these writ petitions is covered by the earlier orders passed by this Court. It will be relevant to take note of the order of the learned Single Judge in WP No.36557 etc., of 2024 dated 02.04.2025, wherein the learned Single Judge had taken into consideration the earlier order passed by the Division Bench in WP No.23402 and 23408 of 2024 dated 20.03.2025. The relevant portions in the order passed by the learned Single Judge is extracted hereunder :-

*2. When these Writ Petitions are taken up for hearing, the respective learned counsel for the petitioners and learned Additional Solicitor General for the respondents, would submit that the issue, involved in the present Writ Petitions, has been squarely covered by the common order dated 20.03.2025 passed in W.P.Nos.23402 & 23408 of 2024, etc., batch, whereby, the petitioner was granted an opportunity to file their reply. Hence, they would submit that the above said order will hold good for the present Writ Petitions also and prayed to dispose of the Writ Petitions. The order passed by the Hon-ble*



Division Bench reads 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 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*



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

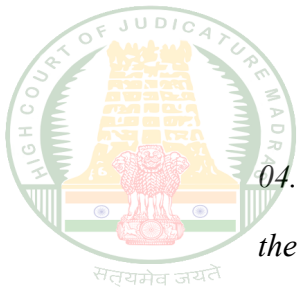
*5. In view of the fact that the petitioner has restricted the relief as such sought for in the writ petitions, this Court is inclined to pass the following order:~*

*(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. □*

*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 26.07.2024, 14.08.2024, 15.06.2023,*



04.01.2024, 06.11.2023, 10.07.2023, 10.07.2024 & 21.10.2023. 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.

5. These writ petitions can also be disposed of in terms of the above order passed by this Court. Accordingly, these writ petitions are disposed of in the following terms :-

(a) The petitioners state that they have submitted their respective replies to the impugned order. Apart from the said replies, it is left open to the petitioners to submit a fresh reply regarding the compliance of the defects stated in the impugned order within a period of two weeks from the date of receipt of a copy of this order.

(b) On receipt of such replies/explanation from the petitioners, the 2<sup>nd</sup> respondent shall provide an opportunity to the 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 the replies by



the respective petitioners.

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6. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

**04-06-2025**

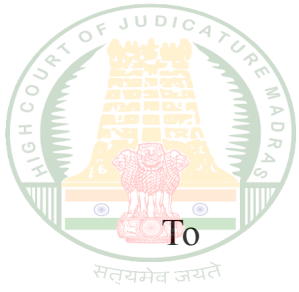
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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



## WEB CUM 1.Union Of India

Rep. By The Assistant Director,  
Ministry Of Corporate Affairs,  
5th Floor A Wing, Shastri Bhavan, Dr.  
Rajendra Prasad Road, New Delhi 110  
001

## 2.The Regional Director

Ministry Of Corporate Affairs,  
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**N.ANAND VENKATESH J.**  
**rka**

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