IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	**:**	**08.08.2025**
Pronounced on :		**24.09.2025**

C O R A M:

THE HONOURABLE MRS.JUSTICE J.NISHA BANU
AND
THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN

W.A.Nos.2627 & 2629 of 2024
and W.M.P.Nos.18877 & 18883 of 2024

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing),
Major Dhyan Chand National Stadium,
New Delhi 110 022 ... Appellant in both Writ Appeals

-vs-

The Salem Diocese Society,
Rep. by its Chief Functionary,
Mr.A.Jacob,No.2, Court Road,
Maravanery, Salem 636 007 ... Respondent in both Writ Appeals

COMMON PRAYER: Writ Appeals filed under Clause 15 of the Letter Patent to set aside the common order dated 22.12.2023 passed in W.P.Nos.30974 of 2023 & 23812 of 2021 on the file of this Court.

For Appellant : Mr.A.R.L.Sundaresan,
Addl. Solicitor General of India
For Mr.A.Kumaraguru

For Respondent : Mr.R.Sankaranarayanan,
Sr. Counsel
For Tatva Legal Chennai

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COMMON JUDGMENT

(Common Judgment of the Court was made by ***J.NISHA BANU, J.****)*

W.P.No.30974 of 2023 was filed seeking to quash the communication of the appellant dated 11.10.2023 received by the respondent, rejecting the application filed by the respondent in 0300042802021, dated 04.06.2021 and consequently for a direction to the appellant to renew the Foreign Contribution (Regulation) Act, [Hereinafter referred as 'FCRA'] registration applied by the respondent. Whereas, W.P.No.23812 of 2021 was filed seeking for a direction to the appellant to permit the respondent to file the Annual Statements of the respondent as required under the FCRA for the financial year 2018-2019 either physically or in the digital form, without insisting upon any penalty.

2. This Court, vide its common order dated 22.12.2023, disposed of the writ petitions by recording the consent of both sides, thereby permitting the respondent herein to avail the benefit of compounding scheme under the Notification dated 01.07.2022. The relevant portion of the common order reads thus:-

> *"11.By consent of both parties, these writ petitions are closed permitting the petitioner to avail the benefit of compounding scheme under the Notification dated 01.07.2022. The respondent will communicate the exact amount of penalty to be remitted and the petitioner undertakes to remit the same. Upon receipt of the amount, the respondent will ensure that necessary action is taken to process the request for compounding and issue necessary licences for its continued operation.*
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> *12. The assurance of learned counsel for the respondent to the effect that the renewal application will be considered positively upon completion of the process of compounding is specifically recorded.*
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> *13. The writ petitioner expresses some apprehension on account of the black mark that may enure to it by virtue of the proposed compounding. However, the respondent would assure the petitioner of no such consequence, all the more, in light of the*

disputed position in regard to the reason why the audited accounts for FY 2018-2019 could not be uploaded, whether on account of technical glitch or otherwise. This factual position loses significance in view of the consent order passed now on the position regarding filing of returns for FY 2018-19 stands regularized."

3. The essential facts, for ready reference, are recapitulated below:-

3.1. The respondent herein, the Salem Diocese Society, is an Institution, serving the most vulnerable people of society i.e. orphans, rural women, malnourished children, physically and mentally disabled people, people below the poverty line, domestic abuse survivors etc. since 1975 by way of constructing schools, medical centres, rehabilitation homes, employment centres, toilets, housing shelters and other infrastructures. The respondent Society receives financial donations from the well wishers of the Society and the support of the philanthropic individuals and institutions based outside of India, who render sponsorship to the respondent Society through foreign contributions / donations.

3.2. In order to receive and utilize such Foreign Contributions, the Respondent Society had filed an application dated 19.12.1984 under the

Foreign Contribution (Regulation) Act, [FCRA], 1976 and thereafter, the same came to be lawfully registered under said Act vide certificate dated 08.03.1985 bearing Registration Number 076000011 issued by the Government of India (Ministry of Home Affairs).

3.3. Every person or organisation that receives foreign contribution under the FCRA must submit an annual return in Form FC-6 to the Secretary, Government of India, Ministry of Home Affairs, New Delhi. As per Section 17 of the Foreign Contribution Regulation Rules, [hereinafter referred as 'FCRR'] 2011, within nine months from the end of the financial year (i.e., by 31 December), such annual returns has to be filed every year.

3.4. While being so, on 27.11.2019, the respondent Society has uploaded its annual returns for the financial year 2018-19 on the website of the Ministry of Home affairs. Only on 02.09.2020, while the respondent Society attempted to upload the annual returns for the financial year 2019-20, it is stated that the annual returns for the financial year 2018-19 was not uploaded and a message stating *"Click here to complete partially* *filled FCRA Annual returns for the block year 2018-19"* was displayed in the FCRA portal. Thereafter, the respondent Society had filed W.P.No.23812 of 2021 before this Court seeking for a direction to the appellant to permit the respondent Society to file annual statements as required under FCRA for financial year 2018-19 without insisting upon penalty. Due to the above scenario, the respondent Society was unable to file the annual returns for the financial year 2019-20. But after multiple attempts, on 19.06.2021, annual returns for the financial year 2019-2020 was remitted.

3.5. Subsequently, the respondent Society has submitted Form FC-3C, an application seeking renewal of FCRA registration which came to be rejected vide a cryptic and non-speaking email dated 11.10.2023.Aggrieved by the same, the respondent Society filed W.P.No.30974 of 2023 before this Court. Both the writ petitions W.P.No.23812 of 2021 and 30974 of 2023 were heard by this Court, and this Court vide its common order dated 22.12.2023, disposed of the writ petitions, thereby regularizing the annual returns for the FY 2018-19. Challenging the above common order, the aggrieved respondent has preferred the present writ appeals.

3.6. Meanwhile, the respondent Society has filed W.P.No.8727 of 2024 seeking direction to process the application dated 04.06.2021 for renewal of certificate of registration. This Court, vide its order dated 28.03.2024 held the following:-

> *"Mr. Ramanamoorthy would accede to the receipt of representation and would assure the court as well as the petitioner, that the same will be disposed in accordance with law, within a period of 5 weeks from today"*

3.7. In continuance of the above, the appellant by its order dated 09.05.2024 has informed the respondent Society that the petitioner's application dated 04.06.2021 for renewal of FCRA application has already been denied on 11.10.2023. Moreover, FCRR 2011 do not allow the filing of renewal application again and as per Rule 12(7) of FCRR, the petitioner has the option to apply for fresh registration under FCRA 2010.

3.8. The respondent Society, in receipt of the above communication dated 09.05.2024, filed Contempt petition in Cont.P.No.1883 of 2024 citing non-compliance of the order of this Court.

4. Mr.A.R.L.Sundaresan, learned Additional Solicitor General of India, for Mr.A.Kumaraguru, learned counsel for the appellant, advanced the following arguments:-

4.1. The learned Additional Solicitor General of India submitted that the order of this Court, dated 22.12.2023 cannot be complied with due to the bar in the Rule 12(7) of FCRR, 2011 and therefore, it is necessary to set aside the order passed by the learned Single Judge, directing the appellant to positively consider the renewal application upon competition of process of compounding and issue necessary license.

4.2. As far as the renewal of registration of the respondent's Society is concerned, the same is subjected to compliance of all the provisions of Foreign Contribution (Regulation) Act, 2010 (FCRA,2010) and Foreign Contribution (Regulation) Rules, 2011 (FCRR, 2011). The proviso to Section 16(1) of FCRA,2010 is relevant and reproduced as under:-

"Every person who has been granted a certificate under section 12 shall have such certificate renewed within six months before the expiry of the period of the certificate:

Provided that the Central Government may, before renewing the certificate, make such inquiry, as it deems fit, to satisfy itself that such person has fulfilled all conditions specified in sub-section (4) of section 12."

xx xx xx

Provided further that the Central Government may refuse to renew the certificate in case where a person has violated any of the provisions of this Act or rules made thereunder."

4.3. The learned Additional Solicitor General of India submitted that as per the above proviso, the Central Government has to ensure that the applicant fulfills the specified conditions of Section 12(4) of FCRA, 2010, which provides for the conditions which need to be satisfied by the Associations before renewal of Registration under FCRA, 2010. The relevant section in the instant case is 12(4)(a)(vii) and the same is extracted hereunder:-

"12(4). The following shall be the conditions for the purpose of sub section (3) namely:-

(a) the person making an application for registration or grant of prior permission under Sub-

section (1)

(vii) has not contravened any of the provisions of this Act".

4.4. It is the further contention made by the learned Additional Solicitor General of India that the respondent Society applied for renewal of FCRA vide application no.6704352021 dated 04.06.2021 on the FCRA portal. In such application, the chief functionary of the Association also has appended his signature to the undertaking on oath stating as follows:-

> *"(a) I/We JACOB ARPUTHASAMY hereby, declare that the information furnished above is true and correct; and*
> *(b) I/We JACOB ARPUTHASAMY undertake that the receipt of foreign contribution and its utilisation shall not be violative of any of the provisions of the Foreign Contribution (Regulation) Act 2010 (42 of 2010) and the rules, notification or orders issued thereunder from time to time;*"

4.5. He further added that while processing the renewal application of the respondent Society, it was noticed that the respondent Society did not file the annual returns for the financial year 2018-19 as mandated under Section 18 of FCRA, 2010 read with FCRR, 2011. He further submitted that Section 18 of the FCRA, 2010 read with Rule 17 of the FCRR, 2011 mandates filing of annual return in electronic form only.

4.6. According to the learned Additional Solicitor General of India, even though the respondent Society was provided with sufficient opportunities to upload the annual returns for the financial year 2018-19 in electronic mode on the FCRA portal on 07.06.2023 and on 30.06.2023, the respondent Society did not respond to the same and failed to upload the required documents. Even on 25.07.2023, another opportunity was given to the respondent Society for which, instead of uploading the annual return for the financial year 2018-19, on 01.08.2023, the respondent Society has uploaded the scanned copy of the annual report in pdf format, which is not an admissible form for submission of documents of such nature. Followed by 25.07.2023, another opportunity was given on 02.08.2023 for the respondent Society to upload its annual return on FCRA portal. However, the respondent Society failed to upload its annual return on FCRA portal.

4.7. The main contention of the learned Additional Solicitor General of India is that the respondent did not upload annual return for the financial year 2018-19 on FCRA portal and violated Section 18 of the FCRA Act, 2010 read with Rule 17 of FCRR, 2011. Due to the non-filing of the annual returns of the respondent Society, the appellant has refused the renewal application of the respondent Society on 11.10.2023 invoking Section 16(1) read with Section 12(4)(a)(vii) of FCRA, 2010.

4.7. Further, he submitted due to non-fulfilment of eligibility criteria as stated above, the appellant has already refused the renewal application of the respondent Society by invoking section 16(1) read with section 12(4)(a)(vii) of FCRA, 2010 on the response of non-submission of annual return. Since the renewal application of the respondent has already been refused and the respondent's FCRA registration has ceased to exist, according to the learned Additional Solicitor General, the respondent Society cannot utilize its unutilized FC and assets created out of FC until the fresh certificate is granted by the Central Government.

4.8. It is the further contention of the learned Additional Solicitor General that the respondent Society has approached this Court by way of filing W.P.Nos.23812 of 2021 and 30974 of 2023 without exhausting the provision in Act to file revision petition under Section 32 to enable the appellant to convey the exact cause for the denial of the renewal application. Hence, the learned Additional Solicitor General appearing for the appellant prayed for allowing the writ appeals.

5. Mr.R.Sankaranarayanan, learned Senior Counsel for Tatva Legal Chennai, for the respondent Society rebutted the facts cited by the appellant by way of placing his counter contention.

5.1. The respondent Society has been in valid legal existence for over 50 years and had filed its annual returns for every single year, without default since the advent of the Foreign Contribution (Regulation) Act, 2010 (FCRA,2010) and Foreign Contribution (Regulation) Rules, 2011 (FCRR, 2011). The respondent Society had applied for the renewal of such FCRA registration vide application No.6704352021, dated 04.06.2021 on the FCRA portal. As stated above, every person or organisation that receives foreign contribution under the FCRA must submit an annual return in Form FC-6 to the Secretary, Government of India, Ministry of Home Affairs, New Delhi. As per Section 17 of the Foreign Contribution Regulation Rules, 2011, within nine months from the end of the financial year (i.e., by 31 December), such annual returns has to be filed every year. Therefore, in line with the same, on 27.11.2019, the respondent Society uploaded its annual returns for the financial year 2018-19, which is the disputed issue in the present case on hand, on the website of the Ministry of Home affairs.

5.2. That being so, on 02.09.2020, when the respondent Society had attempted to upload the annual returns for the subsequent financial year 2019-20, to the shock and surprise of the respondent Society, they came to know only on the above said date, i.e. on 02.09.2020, that the previously uploaded annual returns for the financial year 2018-19 by the respondent Society on 27.11.2019 was not uploaded and a message stating *"Click here to complete partially filled FCRA Annual returns for the block year 2018-19"* was displayed on the FCRA portal. Thereafter, the respondent Society had filed W.P.No.23812 of 2021 before this Court seeking for a direction to the appellant to permit the respondent Society to file annual statements as required under FCRA for financial year 2018-19 without insisting upon penalty. Due to the above scenario, the respondent Society was unable to file the annual returns for the financial year 2019-20. But after multiple attempts, on 19.06.2021, annual returns for the financial year 2019-2020 was remitted by the respondent Society.

5.3. Subsequently, the respondent Society has submitted Form FC-3C, an application seeking renewal of FCRA registration which came to be rejected vide a cryptic and non-speaking email dated 11.10.2023, without the respondent Society being afforded with an opportunity of hearing. Aggrieved by the same, the respondent Society filed W.P.No.30974 of 2023 before this Court. This Court vide order dated 22.12.2023, disposed of the writ petition by recording the following:-

> *"11.By consent of both parties, these Writ Petitions are closed permitting the Petitioner to avail the benefit of compounding scheme under the Notification dated 01.07.2022 The Respondent will communicate the exact amount of penalty to be remitted and the Petitioner undertakes to remit the same. Upon receipt of the amount, the Respondent will ensure that necessary action is taken to process the request for compounding and issue necessary licences for its continued operation.*

12. The assurance of learned counsel for the Respondent to the effect that the renewal application will be considered positively upon completion of the process of compounding is specifically recorded."

5.4. In due compliance of the above common order dated 22.12.2023 of this Court, the respondent Society, had remitted a sum of Rs.16,08,657/- to the Ministry of Home Affairs, Government of India vide Receipt No.000002202300217605 as early as on 23.12.2023. Upon payment of the said sum, the respondent Society successfully uploaded its Annual Returns for the Financial Year ending 2018-2019 on the online portal of the Ministry of Home Affairs.

5.5. According to the learned Senior Counsel, since the common order passed by this Court on 22.12.2023 held that the writ petitions are closed recording the consent of both sides, permitting the petitioner to avail the benefit of compounding scheme under Notification bearing S.O.3025(3) dated 01.07.2022, whereby the appellant was directed to ensure that upon receipt of the penalty amount remitted by the respondent Society, necessary action to be taken to process the request for compounding and issue necessary license to the respondent Society for its continued operation. Under the above bonafide belief, the respondent Society has patiently waited to receive further information/ intimation from the appellant after remittance of penalty amount of Rs.16,08,657/- to the appellant as early as on 23.12.2023.

5.6. However, since no information/ intimation was received from the appellant, the respondent Society addressed the FCRA help desk vide email communications dated 06.01.2024, 11.01.2024 and 17.01.2024 to ascertain the status of the renewal application. But there was no response from the appellant in this regard. Aggrieved by the same, the respondent Society preferred another writ petition in W.P.No.8727 of 2024 seeking for a direction to the appellant to process the application submitted by the respondent Society dated 04.06.2021, whereby this Court vide order dated 28.03.2024 allowed the same, directing the appellant to dispose of the application filed by the respondent Society in accordance with law, within a period of five weeks from the date of the said order.

5.7. The learned Senior Counsel further submitted that subsequently, the respondent Society received a speaking order dated 09.05.2024 bearing No.II/21022/36(0084)/2024-FCRA-II from the appellant stating that the renewal application has already been denied on 11.10.2023. He further submitted that the Writ Court, vide its common order dated 22.12.2023, has regularised the filing of the respondent Society's annual returns for the financial year 2018-19 by permitting the respondent Society to remit the appropriate penalty to the appellant, in terms of the appellant's compounding scheme Notification bearing S.O.3025(3) dated 01.07.2022.

5.8. Further, the learned Senior Counsel submitted that the common order dated 22.12.2023 specifically recorded the undertaking of the learned Standing counsel for the appellant (before the writ court) that the respondent Society's FCRA Renewal application would be considered positively upon completion of compounding process.

5.9. The learned Senior Counsel further drew the attention of this

Court to the order dated 09.05.2024. The relevant paragraph is extracted hereunder:-

> *"9.And whereas, no representation as such has been received in this Ministry. Hence, clarification was sought from Ld. CGSC who has now clarified that Hon'ble Court has misunderstood petitioner's renewal application as representation and has clarified that renewal application may he treated as representation.*
>
> *10. And whereas, it is submitted that petitioner's application No. 6704352021 dated 04-06-2021 for renewal of FCRA registration had already been denied on 11-10-2023 by the respondent. Hence, there is no renewal application pending for consideration of the respondent. Now, FCRR, 2011 do not allow filing of renewal application again. As per rule 12(7) of FCRR. 2011, the petitioner has the option to apply for fresh registration under FCRA, 2010."*

5.10. According to the learned Senior Counsel, in the Speaking Order dated 09.05.2024, it is stated that this Court had "misunderstood" the respondent Society's Renewal Application as a "Representation" and further stated that no such representation had in fact been received by the Ministry of Home Affairs. The learned Senior Counsel drew the attention of this Court to the order dated 28-03-2024, which reveals that it is the appellant counsel himself who had represented the receipt of representation, which is nothing but the Renewal Application submitted by the respondent Society dated 04-06-2021. Hence, the attempt to claim that this Court has misunderstood the renewal application for representation is wholly misplaced and misleading.

5.11. Moreover, the sections relied by the learned Additional Solicitor General of India, namely Section 12(4) and Section 16(1) of the Foreign Contribution (Regulation) Act, 2010 along with Rule 12 of the Foreign Contribution (Regulation) Rules, 2011 lays down the pre-conditions for grant of Renewal of Registration Certificate to an entity. According to the learned Senior Counsel, in terms of both Foreign Contribution (Regulation) Act, 2010 (FCRA,2010) and Foreign Contribution (Regulation) Rules, 2011 (FCRR, 2011), the respondent Society has fulfilled all the pre-conditions required for the grant of renewal of registration certificate and has not violated any of the pre-conditions laid down under Section 12(4) of the

FCRA, 2010.

5.12. The learned Senior Counsel strenuously argued that the appellant's reliance on Rule 12(7) of the FCRR, 2011 is entirely misplaced since in terms of the said Rule, an application can be submitted towards obtaining fresh "Certificate of Registration" when the validity of the existing Certificate has "ceased" terms of Rule 12(6) of FCRR, 2011. In the present case on hand, when the Renewal Application of the respondent Society cannot be said to have been ceased vide the communication dated II-10-2023, the question of submission of a fresh request for grant of Certificate of Registration by the respondent Society does not arise at all.

5.11. The learned Senior Counsel highlighted the important fact that the impugned common order dated 22.12.2023 made in W.P.Nos.23812 of 2021 and 30974 of 2023 supersedes the communication of the appellant dated 11.10.2023. It is also pertinent to state that the respondent Society holding strength on the direction passed by this Court on 22.12.2023, has paid the penalty amount of Rs.16,08,657/- towards compounding fee for the alleged non-filing of the annual return for the financial year 2018-19.

5.12. The learned Senior Counsel relied upon the following judgments:-

(a) In a judgment made by the High Court of Delhi in the case of ***Indian Social Action Forum vs. Union of India*** in W.P.(C) 10199/2016 & C.M.Appl.37992/2021; wherein the order impugned in the above said petition is a one-line e-mail rejecting the payer of the petitioner therein seeking for renewal of the certificate for the period from 2016-21 without following the principles of natural justice. In the present case, vide email communication dated 11.10.2023, the appellant has rejected the request of the respondent Society without even affording an opportunity of being heard, which violates the principles of natural justice.

(b) ***Oasis Ministerial International vs. Union of India*** – W.P.No.28110 of 2021; wherein this Court has allowed the writ petition by remanding the matter back for fresh disposal after giving opportunity of hearing to the petitioner to explain the queries raised by the official respondent for renewal of registration certificate under FCRA, 2010.

Hence, the learned Senior Counsel for the respondent Society prayed for dismissing the writ appeals.

6. Heard the learned Additional Solicitor General of India for the appellant and the learned Senior Counsel for the respondent and perused the materials placed before this Court.

7. This Court, after hearing the rival submissions and perusing the materials placed before it, would infer as follows:-

7.1. For the purpose of submission of the annual returns for the financial year 2018-19, on 27.11.2019, the respondent Society has uploaded its annual returns on the website of the Ministry of Home affairs. Thereafter, on the bonafide assumption that the annual returns for the financial year 2018-19 has been successfully uploaded, the respondent Society has visited the FCRA portal for the purpose of uploading the annual returns for the subsequent financial year (2019-20) only on 02.09.2020.

7.2. In such circumstances, when the respondent Society attempted to upload the annual returns for the financial year 2019-20, it is at this point of time that they came to know that the annual returns filed by them for the previous year on 27.11.2019 for the financial year 2018-19 was not uploaded successfully and a message stating *"Click here to complete partially filled FCRA Annual returns for the block year 2018-19"* was displayed in the FCRA portal. Noticing such technical glitch in the FCRA portal, the respondent Society has immediately approached this Court by way of filing a writ petition in W.P.No.23812 of 2021 seeking for a direction to the appellant to permit them to file annual statements as required under FCRA for financial year 2018-19 without insisting upon penalty.

7.3. The above facts infer that annual returns for the block year 2018-19 was 'partially filled' in the FCRA portal and there was no act of willful or wanton reasons by the respondent Society for the non-submission of annual returns. Therefore, the act of the respondent Society in non-filing of the annual returns does not fall under violation of Section 18 of the FCRA, 2010 read with Rule 17 of the FCRR, 2011 as argued by the appellant.

7.4. Be that as it may, as per the Rules stipulated under the FCRR, 2011, non-submission of annual returns for each financial year within the prescribed time limit invites 'penalty'. It can be averred from the order of the Writ Court that only upon the consent given by both sides, the appellant herein was directed to communicate the exact amount of penalty to be remitted to the respondent Society. The Writ Court also recorded the undertaking given by the respondent Society for remitting the penalty imposed by the appellant in that regard. Further, upon receipt such penalty, the appellant was directed to take necessary steps to consider the request for compounding (payment of penalty) and to ensure that necessary license is issued for the continuous operation of the respondent Society. Further, the Writ Court recorded that the renewal application to be submitted by the respondent Society, will be considered positively upon the process of compounding.

7.5. Even after payment of penalty by the respondent Society, there was no communication from the appellant to the renewal application submitted by the respondent Society. Therefore, the respondent Society has filed W.P.No.8727 of 2024, seeking for a direction to the appellant to process the application dated 04.06.2021 seeking for renewal of certificate of registration. This Court, disposed of the writ petition by recording the appellant's acceptance to the receipt of the representation of the respondent Society, which is nothing but the renewal application filed by the respondent Society, which was made in continuance to the payment of penalty, as directed by the Writ Court, by way of recording consent of both sides.

7.6. The facts narrated above, has been clarified by the learned Central Government Standing Counsel, which is observed in the order passed by the FCRA, dated 09.05.2024. Therefore, once again taking a stand of non-submission of annual returns by the respondent Society, for which renewal of registration certificate cannot be issued by the appellant, is merely re-arguing the case, even after giving consent before the writ court by the appellant, which is not appreciable.

7.7. It can also be seen that the respondent Society has filed Contempt Petition Nos.1882 of 2024 in W.P No. 23812 of 2021 and 1883 of 2024 in W.P No. 30974 of 2023 for non-compliance of the order by the appellant. Despite this Court has directed the appellant to comply with the impugned Common Order or produce the "Contemnor" namely one Mr. Dinesh Singh Bisht vide its order dated 09-08-2024, the appellant did not appear before this Court. Therefore, this Court vide its order dated 09.08.2024 in Contempt Petition Nos.1882 of 2024 and 1883 of 2024, had held as follows:

> *"3. That apart, and more relevantly the respondent is not present in the Court despite a specific direction in this regard and neither has the Court been afforded even a courtesy of an application seeking dispensation. This is not appreciated.*
>
> *4. In such circumstances, let bailable warrant be issued to the respondent in both contempt petitions.*
>
> *5. List on 23-08-2024 at 2:15 p.m. Warrant be issued, and respondent secured for production before Court on 23-08-2024 at 2:15 p.m."*

7.8. When the Contempt Petition Nos.1882 of 2024 and 1883 of 2024 came up for hearing on 28.10.2024, this Court has closed the petitions.The order passed by this Court is as under:-

> *" Read this order in conjunction with and in continuation of previous orders dated 09.08.2024, 23.08.2024 and 06.09.2024.*
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> 2. *On 06.09.2024, this Court had recorded that the writ appeal filed by the respondent in the contempt petitions has been listed for final disposal on 25.10.2024.*
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> *3.Mr.AR.L.Sundaresan, learned Additional Solicitor General, assisted by Mr.A.Kumaraguru, learned Senior Panel Counsel informs the Court that the matter is now adjourned to 05.11.2024. The interim stay with regard to the regularisation of filing of returns for financial year 2018-19 is stated to continue till the next date of hearing.*
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> *4.Mr.R.Venkat Raman, learned counsel for the petitioner would urge that the matter be kept pending till the disposal of the writ appeal or atleast till the next hearing. However, this may not be appropriate as suitable directions may be obtained from the Division Bench itself which is seized of the matter.*

8. In view of the inference cited above, this Court finds that even after initiation of contempt proceedings, the appellant has sought to justify their non-compliance on the ground that a writ appeal has been filed. Such a stand cannot be countenanced, for it defeats the very purpose of the orders of the writ court and amounts to nothing but abuse of the process of law. When the appellant themselves have consented to consider the renewal application filed by the respondent Society, subject to payment of penalty, re-arguing the case does not merit interference by this Court. As per Section 96(3) of Civil Procedure Code, 1908, no appeal shall lie from a decree passed by the Court with the consent of the parties. The principle behind this section is rooted in the idea of estoppel, which prevents a party from going back on their own agreement or admission. Hence, the writ appeal fails. The appellant is hereby directed to process the application filed by the respondent Society seeking for renewal of registration certificate within a period of three(03) weeks from the date of receipt of a copy of this order.

9. Accordingly, the Writ Appeals stand dismissed. No costs. Connected miscellaneous petitions are closed. Post the matter "for compliance" on the next date of hearing.

(J.N.B.J.,) **(M.J.R,J.,)**
24.09.2025

Index: Yes / No
Internet: Yes / No

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J.NISHA BANU, J.

AND

M.JOTHIRAMAN, J.

sts

Common Judgment made in

W.A.Nos.2627 & 2629 of 2024

Dated:
24.09.2025