



WEB COPY



W.M.P.No.49197 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED: 17.11.2025

C O R A M

**THE HONOURABLE MR.JUSTICE M.DHANDAPANI**

**W.M.P.No.49197 of 2025**

**in W.P.No.35810 of 2025**

Sri Veerarghavaswamy Devasthanam,

By its Trustee Srivan Sadagopa Sri.Ranganatha Yedendr Mahadesigan,

Rep. by Honarary Agent, P.N.K.Sriranganathan,

S/o.P.N.HK Krishnamachariyar,

No.36, Panagal Street, Thiruvallur Taluk,

Thiruvallur-602001.

... Petitioner

Vs

1.State of Tamil Nadu,

Rep. by the Secretary to the Government,

Hindu Religious and Charitable Endowments Department,

Secretariat, Fort St.George,

Chennai-600 009.

2.The Commissioner,

Hindu Religious and Charitable

Endowments (Admin.) Department,

No.119, Uthamar Gandhi Salai,

Nungambakkam, Chennai-600034.

3.The Joint Commissioner,



W.M.P.No.49197 of 2025

Hindu Religious and Charitable  
Endowments (Admin) Department,  
308,1<sup>st</sup> Floor, Arcot Road,  
Kakithanpattari, Vellore-632 012.

4.The Assistant Commissioner,  
Hindu Religious and Charitable Endowments  
(Admin.) Department,  
No.1, C.V.Naidu Salai,  
Jaya Nagar, Tiruvallur-602 001.

... Respondents

Prayer: Petition is filed under Article 226 of the Constitution of India, praying to clarify the order dated 19.09.2025 passed by this Court permits submission of accounts by the petitioner to the third respondent directly, instead of uploading the same on the ITMS Software.

For Petitioner : Mr.Sathish Parasaran, Sr. Counsel  
for Mr.Rahul Balaji

For Respondents : Mr.N.R.Arun Natarajan,  
Special Government Pleader

### **ORDER**

This Writ Miscellaneous Petition has been filed seeking clarification of the interim order passed by this Court in WMP.Nos.40048, 40062 & 40065 of 2025 in W.P.Nos.35792 & 35810 of 2025 dated 19.09.2025, wherein it has permitted the petitioner to submit the accounts to the third respondent directly, instead of uploading the same on the ITMS Software.



W.M.P.No.49197 of 2025

WEB COPY

2. Heard both sides.

3. The learned Senior counsel for the petitioner submitted that the petitioner herein has filed the Writ Petition in W.P.No.35810 of 2025, challenging the impugned proceedings of the second respondent dated 12.06.2024 and the consequential proceedings dated 14.06.2024, in which the respondents had mandated the petitioner temple to submit its accounts using their Integrated Temple Management System (ITMS) Software and has sought permission of this Court to submit the petitioner's temple accounts directly instead of submission of accounts through ITMS portal, however, in the order dated 19.09.2025, inadvertently, it has been recorded as if the petitioner was ready to submit the accounts as per the software mandated by the respondents. He further submitted that the petitioner temple is a denominational temple under a math and is protected and statutorily excluded from submission of accounts through ITMS Software of the respondents as per Section 46 of the Hindu Religious and Charitable Endowments Act and the respondents cannot mandate the petitioner



W.M.P.No.49197 of 2025

temple to submit its account through ITMS Software. Hence, the learned Senior

counsel prayed to clarify the same in paragraph 3 of the order dated 19.09.2025.

4. Considering the submissions made by the learned Senior counsel for the petitioner, this Court modifies the first sentence of paragraph No.3 of the order dated 19.09.2025 to the following effect:

*“3.The learned Senior Counsel appearing for the petitioner submits that the petitioner temple is ready to submit its accounts directly instead of the software mandated by the respondents. ...”*

5. Registry is directed to carry out the aforesaid correction in paragraph 3 of the order dated 19.09.2025 and issue a fresh amended copy of the order. It is also made clear that other portions of the order remain intact.

6. This Writ Miscellaneous Petition is ordered accordingly.

**17.11.2025**



*W.M.P.No.49197 of 2025*



W.M.P.No.49197 of 2025

WEB To COPY

- 1.The Secretary to the Government,  
State of Tamil Nadu,  
Hindu Religious and Charitable Endowments Department,  
Secretariat, Fort St.George,  
Chennai-600 009.
- 2.The Commissioner,  
Hindu Religious and Charitable  
Endowments (Admin.) Department,  
No.119, Uthamar Gandhi Salai,  
Nungambakkam, Chennai-600034.
- 3.The Joint Commissioner,  
Hindu Religious and Charitable  
Endowments (Admin) Department,  
308,1<sup>st</sup> Floor, Arcot Road,  
Kakithanpattari, Vellore-632 012.
- 4.The Assistant Commissioner,  
Hindu Religious and Charitable Endowments  
(Admin.) Department,  
No.1, C.V.Naidu Salai,  
Jaya Nagar, Tiruvallur-602 001.



WEB COPY



*W.M.P.No.49197 of 2025*  
**M.DHANDAPANI, J.**

DP

**W.M.P.No.49197 of 2025**  
**in**  
**W.P.No.35810 of 2025**

**17.11.2025**