BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

RESERVED ON : 25.04.2024

DELIVERED ON : 13.05.2025

CORAM

THE HON'BLE MR.JUSTICE G.ILANGOVAN

C.M.A.(MD).Nos.1038, 1039, 1040, 1041, 1240 & 1241 of 2024 and C.M.P.(MD).Nos.10895, 10899, 10900, 10903, 13016 & 13017 of 2024 and 4460 and 4462 to 4468 of 2025

C.M.A.(MD).Nos.1038, 1039, 1040, 1041, 1240 & 1241 of 2024

Karthick ... Appellant in C.M.A.(MD).No.1038 of 2024
Sivaji Poosari ... Appellant in C.M.A.(MD).No.1039 of 2024
V.K.Pandian ... Appellant in C.M.A.(MD).No.1040 of 2024
Jagadeesapandian ... Appellant in C.M.A.(MD).No.1041 of 2024
Saravana Pandian ... Appellant in C.M.A.(MD).No.1240 of 2024

1.P.M.Pandiyarrajan
2.R.Rebello ... Appellants in C.M.A.(MD).No.1241 of 2024

Vs.

1.The State of Tamilnadu
Through its Additional Chief Secretary to Government, Tourism, Culture and Charitable Endowments Department, Fort St George, Chennai - 600 009.

2.The Commissioner
Hindu Religious and Charitable Endowments Department, Chennai

3.The Joint Commissioner
Hindu Religious and Charitable Endowments Department, Madurai.
... Respondents in C.M.A.(MD).Nos.1038, 1039, 1040 & 1041 of 2024

1.The Government of Tamilnadu
Rep. by its Additional Chief Secretary,
Tourism, Culture and Charitable Endowment
(Ani3-1) Department, Fort St.George,
Secretariat, Chennai 600 009.

2.The Commissioner,
Hindu Religious and Charitable Endowment
Department, Chennai 600 034.

3.The Joint Commissioner,
Hindu Religious and Charitable Endowments
Administration Department, Madurai 625 001.
... Respondents in C.M.A.(MD).Nos.1240 & 1241 of 2024

PRAYER : Civil Miscellaneous Appeals are filed under Section 53 (5A) of the Tamil Nadu Hindu Religious and Charitable Endowments Act 1959 R/W Order 41 RULE 1 OF Civil Procedure Code to set aside the impugned proceedings passed by the 1st respondent herein G.O.Ms. No.217 Tourism Culture and Charitable (ANI3-1) Department, dated 01-07-2024.

For Appellants : Mr.V.Srikanth Senior counsel for
Mr.R.Rajesh Kumar in
C.M.A.(MD).No.1038 of 2024

Mr.V.Srikanth Senior counsel for
Mr.J.Barathan in
C.M.A.(MD).No.1039 of 2024

Mr.V.Srikanth Senior counsel for
Mr.M.P.Senthil in
C.M.A.(MD).No.1040 of 2024

Mr.G.Prabhu Rajadurai in
C.M.A.(MD).No.1041 of 2024

Ms.J.Anandhavalli in
C.M.A.(MD).No.1240 of 2024

Mr.A.V.Arun for
Mrs.J.Anandhavalli in
C.M.A.(MD).No.1241 of 2024

For Respondents : Mr.Veerakathiravan
Additional Advocate General for
Mr.D.S.Nedunchezian in all cases.

C.M.P.(MD).Nos.4460 and 4462 to 4468 of 2025

P.M.Chellapandi Poosari ... Petitioner/Proposed 4th Respondent in all petitions.

Vs.

Karthik
... 1st Respondent/Appellant in C.M.P.(MD).Nos.4460 & 4462 of 2025
Sivaji Poosari
... 1st Respondent/Appellant in C.M.P.(MD).Nos.4463 & 4464 of 2025
V.K.Pandian
... 1st Respondent/Appellant in C.M.P.(MD).Nos.4465 & 4466 of 2025
Jegadeesapandian
... 1st Respondent/Appellant in C.M.P.(MD).Nos.4467 & 4468 of 2025

2.The State of Tamilnadu
Through its Additional Chief Secretary to
Government, Tourism, Culture and Charitable
Endowments Department, Fort St George,
Chennai - 600 009.

3.The Commissioner
Hindu Religious and Charitable Endowments
Department, Chennai

4.The Joint Commissioner
Hindu Religious and Charitable Endowments
Department, Madurai.
... Respondents 2 to 4/Respondents 1 to 3 in all petitions

Prayer in C.M.P.(MD).Nos.4460, 4463, 4465 & 4467 of 2025: Civil Miscellaneous Petitions are filed under Section 151 of CPC to implead the petitioner herein as the 4th respondent in the C.M.A.(MD).Nos.1038, 1039, 1040 and 1041 of 2024.

Prayer in C.M.P.(MD).Nos.4462, 4464, 4466 & 4468 of 2025: Civil Miscellaneous Petitions are filed under Section 151 of CPC to modify the order dated 25.10.2024, passed by this Court in C.M.P.(MD).Nos.10895, 10899, 10900 & 10903 of 2024 in C.M.A.(MD).Nos.1038, 1039, 1040 and 1041 of 2024.

For Petitioner : Mr.A.V.Arun in all Petitions.

For R1 : Mr.V.Srikanth Senior counsel for
Mr.R.Rajesh Kumar in
C.M.P.(MD).Nos.4460 & 4462 of 2025

Mr.V.Srikanth Senior counsel for
Mr.J.Barathan in
C.M.P.(MD).Nos.4463 & 4464 of 2025

Mr.V.Srikanth Senior counsel for
Mr.M.P.Senthil in
C.M.P.(MD).Nos.4465 & 4466 of 2025

Mr.G.Prabhu Rajadurai in
C.M.P.(MD).Nos.4467 & 4468 of 2025

For R2 to R4 : Mr.Veerakathiravan
Additional Advocate General for
Mr.D.S.Nedunchezian in all Petitions.

COMMON JUDGMENT

Civil Miscellaneous Appeals are filed under Section 53 (5A) of the Tamil Nadu Hindu Religious and Charitable Endowments Act 1959 R/W Order 41 RULE 1 of Civil Procedure Code to set aside the impugned orders passed by the 1st respondent herein G.O.Ms.No.217, Tourism Culture and Charitable (ANI3-1) Department, dated 01-07-2024.

2.**Primary Issue**:-

The allegations are serious, so also the consequences. In between lies the important aspect of process of reasoning.

2.1.The Government has committed a fault in the aspect of process of reasoning. When the process of reasoning is faulty, consequently, order of dismissing the appellants from the trusteeship also. This is the sum and substance of the issue involved as raised by the appellants herein.

2.2.Per contra the learned Additional Advocate General would submit that the allegations are apparent on the face of the records. The inspection report submitted by the concerned authority mentioning the irregularities, mismanagement and mal-practising was not denied and disputed by the trustees namely the appellants herein. When it is apparent on the face of the record that too serious, the order passed by the Government is fair, which requires no interference.

3.**Secondary issue**:-

At the conclusion of the arguments, learned Additional Advocate General would appeal to this Court to direct framing of a scheme to avoid the mismanagement including financial management, so that the revenue collected in the public temple is channelized in a proper manner. So the purpose will be served to the public.

3.1.While making this appeal he was conscious of the fact that this is not the subject matter of the issue now. But, however, this was placed on record, so that it can be answered, whether it is required now, in the course of discussion. It is submitted by the counsel for the appellant in C.M.A.(MD).No.1240 of 2024 Ms.J.Anandavalli that already scheme was framed in this regard and nothing more is required.

4.**Tertiary Issue**:-

The third subsidiary issue which was raised by one Mr.P.M.Chellapandi Poosari is seeking inclusion of himself in the Board of trustees in pursuance of the judgment passed in A.S.No.25 of 2020 on the file of the District Court, Madurai, against the Judgment and Decree of dismissal passed by the Sub Court, Melur in O.S.No.86 of 2019 (old Suit No.305 of 2015). This issue will be taken up while passing the final order.

5.**Now coming to the narration of the facts**:

In effect and substance, this order can be called an order of continuation to the orders passed by the Division Bench of this Court made in the case of ***The Government of Tamil Nadu and others Vs. Saravana Pandian and others*** reported in ***2017 (4) CTC 581***. Wherein reference is made to the history of Arulmigu Pandi Muneeswarar Temple at Melamadai, Madurai Taluk and its Management. But, however, we can also have a brief history for further discussion.

6.Before 1800 one Pandian Kodangi was the sole trustee. It devolved upon one Periyasamy his son. Later, upon one Valliammai. Valliammai was the trustee cum poojari. It is admitted by both sides that the temple is a public temple and declared so as early in 1925 in A.S.No.1 of 1925 on the file of I Assistant Sub Judge, Madurai.

7.From the Board order dated 05.09.1935, it is seen that even during the life time of Valliammai allegation of mismanagement was noticed by the Inspector of H.R. & C.E, Madurai District. So it was taken up for enquiry in memo O.A.No.459 of 1933. Notices were issued to poojari cum trustee, Valliammai, as to show cause why a proper trustee should not be appointed due to the allegations. Valliammai appeared before the Commissioner of H.R. & C.E, Madras and placed records.

The Board at the conclusion of the enquiry found that the trusteeship to the temple is hereditary in nature, restricted to the members of one family; an excepted temple. On that ground the Board refused to form a scheme. But, a condition was imposed upon the trustee to make proper accounts and submit for periodical scrutiny to the Board. She was cautioned to be very careful in administering the temple affairs. The Board reserved right to frame scheme, if any complaint is made in future.

8.So this order indicates that even in 1935, during the life time of Valliammai allegation of mismanagement of the affairs of trust was noticed. Probably, the learned Additional Advocate General place his appeal on the ground of conditional order mentioned.

9.Valliammai had two sons by name Bodha Poojari and Mahamuni Poojari. Mahamuni Poojari died on 02.02.1986. The date of death of Bodha Poojari is not available. Bodha Poojari had 5 sons by name Veeramalai, Sangan, Ponnan, Kodangi and Pandian. Here the delinquent No.1, Sivaji is the son of Ponnan, delinquent No.2 Karthick, the son of Sangan, delinquent No.3 Ramesh, the son of Kodangi, delinquent No.4

Pandian, the son of Veeramalai Pandian had no issues. Only adopted son is available. There was issue between his wife Sitalakshmi and adopted son, which we are not very much concerned here.

10.From the records it is seen that during the life time of Mahamuni, there were 6 trustees. Mahamuni had five wives namely, Ulagammal, through whom Mahamuni had son by name Raja Poosari. He died on 21.08.2013, leaving behind delinquent No.5 Saravana Pandian, delinquent No.7 Rebello. The second wife Saroja had no issues. Through the third wife, Chellapandian was born. Through the fourth wife Indira, Porkai Pandian and D6 Jegadeesa Pandian were born. Through 5th wife he had two sons namely Pandia Rajan (delinquent No.8) and Veerapandian.

11.By virtue of the compromise decree in O.S.No.383 of 1973 on the file of the District Munsif, Madurai (Copy of the decree is not available to the Court), it was agreed that Pooja must be performed on weekly turn basis and all the hereditary trustees were recognized (in this temple, the hereditary trustees are also acting as Poojari, of course on turn.) On the date of charge memo 4 persons from Bodha Poojari and four persons from Mahamuni Poojari Branch were acting as hereditary trustees. So the total counts comes to 8. In respect of two other persons some sort of issue were pending which, we are not concerned herein.

12.There was some internal dispute between the legal heirs of Mahamugu Poojari. By virtue of the compromise decree passed in O.S.No.257 of 2007 all the male members became hereditary trustees. To recognize them as hereditary trustees they moved O.A under Section 54(1) of the H.R. & C.E Act on 12.09.2013 before the third respondent herein namely Joint Commissioner, H.R. & C.E Department, Madurai. He allowed the OA on 18.07.2014. Later that was recalled, which was challenged in W.P.(MD).No.18671 of 2014 by Saravana Pandian. This Court by the order dated 07.01.2015 allowed the above said writ petition, directing the third respondent to consider the request on merits. Against which, writ appeal in W.A.(MD).No.71 of 2015 was filed by the Sivaji Poosari. By the Judgment dated 26.11.2015, writ appeal was allowed and so on that date namely on 26.11.2015 Saravana Pandian became one of the trustees (the reason for me to trace the history of Mahamuni Poojari is that one of the appellants namely Saravana Pandian has contended that on the date of the alleged inspection made by the authorities he was not at all the trustee. So the charge memo itself is faulty against him.)

13.Since several male members are coming under the branch of Mahamuni, it was agreed in R.P.No.38 of 2008, dated 20.06.2008 that that branch members must act as hereditary trustees on rotation basis. Thus come 8 members on the date of charge as mentioned above.

14.We can also briefly keep in mind the date of tenure of the trustees. As mentioned above, Saravana Pandian become one of the members of trust Board on 26.11.2015. Pandia Rajan and Rebello came into the Board of Trustees on 11.12.2014 by virtue of the order passed in W.P.(MD).No.4366 of 2009. Sivaji Poosari was the Managing Trustee on 13.08.1999. On 10.10.2002, he was elected for 3 more years. (So this issue is one of the charges). P.M.Chellapandi Poosari, who wants implead himself as a party in C.M.P.(MD).Nos.4460, 4463, 4465 & 4467 of 2025. He was dismissed from the trusteeship on 06.07.2013 due to financial allegations. He challenged the said order in O.S.No.86 of 2019 which was dismissed. The matter was taken up in appeal in A.S.No.25 of 2020. It was allowed on 15.03.2021 on the file of I Additional District Judge, Madurai. By virtue of that Judgment he also became one of the trustees. Jegadeesa Pandian was acquitted over the allegation of theft. Now, he is the appellant in C.M.A.(MD)No.1041 of 2024.

15.**Plate Collection Issue**:-

15.1. A primary discussion regarding this issue is required in the light of the defence taken by the trustees regarding one of the charges. This also become relevant in view of the submission made by the learned Additional Advocate General regarding the financial issue. In the counter and as well as in the written arguments submitted by the Government much issue is raised regarding the plate collection. According to the Government whatever offerings made to the deity, it belongs to it and will not belong to the Poojari. For that proposition they have relied upon a number of judgments. But, the learned counsel for the appellant would draw the attention of this Court to the Judgment of the Honourable Supreme Court made in Civil Appeal No.804 & 805 of 2020 and S.L.P. the following order was passed.

"In view of the order passed today in Civil Appeal No. 803 of 2020 (@SLP(C) No.18818/2018) and connected matters we consider it appropriate to set aside the Office Memo dated 18.03.2017 regarding the plate collection. Order accordingly."

15.2. The memo dated 16.03.2017 was issued by the Joint Commissioner, directing the temple administration to bring the plate collection to the temple account. Since this memo was set aside by the Honourable Supreme Court no more discussion is required regarding the plate collection.

16.**<u>Hundial Collection</u>**:

16.1. The tracing of the issue is required in view of the specific allegation that has been made by the Government that the murai poojaris were and are in the continuous habit of placing Hundial like vessel to collect money from devotees by practising deception.

16.2. A peculiar practice is adopted here. Mahamuni Poojari along with the legal heirs of Bodha Poojari moved O.A.No.77 of 1980 before the Deputy Commissioner, H.R & C.E Department, under Section 16(c) of the Act. The petition was filed to decide their entitlement to get 2/3rd of the receipts from the Hundial, plats and other source towards their remuneration for rendering service as Poojari and for metting out the cost of Panditharam, wherein, it has been stated that the trustees cum Poojari doing their duty on rotation basis. So according to them, the main source of income of the temple through Hundial is Rs.25,000/- per annum and other rental income. They were not paid any remuneration for pooja service.

16.3. On the date of petition there were six persons acting as Poojari cum trustees. The poojai murai is divided into 10 shares. Five goes to Mahamuni branch and remaining 5 goes to Bodha Poojari's Branch. At that time, the plate collection amount was very meagre. So they were unable to meet out their livelihood out of the plate collection.

16.4. There was a compromise regarding the Poojari and trustee about the share of Murai in O.S.No.383 of 1973. As per the terms the muraithar is entitled to get all the incomes. Regarding the income from the Hundial it is subject to the result of order in W.A.No.487 of 1979. An order was passed in W.A.(MD).No.487 of 1979 that the Hundial boxes must be kept under double locking system. One key must be in the custody of the department and the other in the custody of the trustees. Hundials must be opened on every Saturday in the presence of both the parties. It was stated that Mahamuni who was the then Managing trustee was receiving the Hundial Collection and depositing the same in the Bank in the name of temple to meet out the expenses of the day to day administration of the temple. The respondent in that matter was one Veeramalai. He claimed that the entire Hundial income during the Pooja murai belongs to him.

16.5. So it is seen that there was *inter se* dispute between the trustee cum Poojari. But all of them claimed beneficial interest in the temple. It was observed that no perquisite or emoluments was attached to the trusteeship. They have enjoyed the beneficial rights for several decades. Noting that each sharer get only Rs.145/- per month, in stead of fixing the monthly remuneration or salary, one half of the income by way of Hundial (cash only) was ordered to the Murai trustees cum poojaris. A condition was imposed upon them that this will apply so long as they perform their duties properly and faithfully and subject to the further condition that the expenses for Panditharam like coconut oil for the lamp, oil for abhishekam shall be born by the poojaris personally.

16.6. This was taken as *suo motu* revision by the Commissioner H.R. & C.E. Department and by the order dated 24.03.2000, the order was set aside. This was put to challenge in O.S.No.413 of 2000 before Principal Sub Judge, Madurai. It was decreed setting aside the order passed by the Commissioner. Against which, A.S.No.901 of 2002 was preferred before the District Court. It came to be dismissed on 02.11.2018. Now as per the judicial pronouncements the trustee cum Poojari are getting half share from the Hundial Collection.

16.7. Probably this is pointed out by the learned Additional Advocate General as mentioned above. What was Rs.25,000/- per annum as revenue during the period of O.S.No.77 of 1980, now it runs to Crores; the trustees cum poojaris are getting half of the amount, requires to be reconsidered. But, I am not entering into that issue now. This is not the subject matter of the issue and it is for the parties an authorities to take care of the development in revenue.

17.**Issue of putting Vessels**:-

This is in reference to charge No.1. The charge No.1 can be appreciated in the following backgrounds.

(i) An inspection was undertaken by the authorities on 18.01.2000 for the first time. At that time one Mr.V.K.Pandian, who performed the Pooja was found putting vessels for collecting the money from the devotees. Rs.470.40 was found. Proceedings were initiated, he was dismissed from trusteeship on 26.08.2004. Appeal was filed before the Government. Government allowed the appeal on 10.12.2007. He was reinstated. The explanation offered by him was accepted by the Government. V.K.Pandian explained that vessels were put up for meeting out the daily pooja expenses. The Government allowed the appeal by treating the suspending period as punishment.

(ii) Second occurrence took place when similar inspection was carried out by the authorities on 15.03.2013. This time one

Mr.P.M.Chellapandi Poosari (Petitioner in impleading petitions), the same type of vessels. The explanation offered by him was not accepted. He was removed by the Commissioner by the order dated 06.07.2013. Challenging the above said, he filed O.S.No.86 of 2019. It was dismissed. Against which, A.S.No.25 of 2020 was filed. Appeal was allowed and he was reinstated on 15.03.2023.

(iii) Another inspection took place on 07.01.2015, which is the subject matter of the charge memo. This time Mr.P.Praveen Pandian found to have put up three vessels resembling Hundials for deceiving the devotees. The authorities found Rs.2,000/-. Only in that occasion the corrective measures were proposed regarding the plate collection. But as stated above it was set aside by the Honourable Supreme Court.

(iv) So from the above said records, it is seen that it is not the first time such an allegation are levelled against the murai poojaris. But, it is seen that it is repeatedly taken place with impunity.

18.With this background now let us go to the main issue.

19.An objection was raised by Saravana Pandian that his case ought to have been taken separately by the Enquiry Officer, so also by the Division Bench of this Court. According to him, he was not holding the office of the trusteeship as noted above on the date of alleged occurrence. He came into the office only on 26.11.2015 by virtue of the order passed in W.A.No.71 of 2015. So whether his case can be taken up separately will be decided during the course of discussion.

- On 21.03.2015, the Commissioner, H.R. & C.E. Department, issued a charge memo to 8 persons namely, Sivaji Poosari, Karthick, Ramesh, V.K.Pandian, Saravana Pandian, Jegatheesh Pandian, Rebello, Pandia Raj, framing 12 charges.
- This charge memo was challenged by Saravana Pandian in W.P.No. 9952 of 2015 on the grounds that since the temple is listed temple as per Section 46(3) of H.R.& C.E. Act, Government alone is the competent authority to initiate action and not the Commissioner. That plea was accepted by the Court. So the memo dated 21.03.2015 was set aside. However, liberty was granted to the Government to initiate fresh action as per the Provisions of the Act. The order was passed on

06.10.2015. There was no appeal by the Government. It is to be noted that Saravana Pandian did contend that on the date of the charge memo, he was not holding the post of trusteeship, but, only subsequently, as per the order passed in W.A.No.71 of 2015 dated 26.11.2015 as mentioned above. In the affidavit he has stated like that. But, that issue was not addressed by the Court since the order was passed only on the ground of jurisdiction of the Commissioner to initiate action.

20.Thereafter, another charge memo was issued by the Government on 02.03.2016 namely by the Principal Secretary to the Government against all the 8 persons. It is to be noted that the charge memo dated 02.03.2016 and dated 21.03.2015 are one and the same. At this juncture, the learned counsel for Saravana Pandian would submit that this itself is not proper, since Mr.M.Veera Shanmugamani in the capacity of the Commissioner, H.R.&C.E. Department, issued charge memo on 21.03.2015, which was quashed by the Court as mentioned above. Later, he became the Principal Secretary to the Government and in that capacity, he issued the charge memo dated 02.03.2016. Bias is on the face of the record. But, this issue was addressed by this Court in W.P. (MD).No.10257 of 2016, in paragraph Nos.59 and 61 of the order. We will discuss this issue of bias later. But, the submission is placed on record.

21.On the basis of the charge memo dated 02.03.2016, enquiry was conducted. Orders were passed by the Government on 13.05.2016 removing all the above said persons from the trusteeship. All challenged, filed C.M.A.No.583, 669, 679 and 819 of 2016. All these matters were taken up along with writ petitions and writ appeals, which were filed pertaining to other issues.

22.Challenges were made primarily on the point that the enquiry was not conducted as per Section 53 (3) of H.R. & C.E Act and Holding of enquiry Rules. Without going into the charges, Division Bench of this Court remitted the matter back to the Government for holding fresh enquiry. The paragraphs 27 & 28 are relevant.

> *"27.Having regard to the principles enunciated in the above Judgments of the Honourable Supreme Court, we find that the Order removing Trustees*

without considering the explanations and without assigning reasons for the non acceptance of the explanations vitiated the Order of Government removing/dismissing the Trustees.

28.For the above reasons, we have no other option except to set aside the order of the Government passed in exercise of power under Section 53 of the Act removing or dismissing the Trustees of the Temple namely Shri Pandimuneeswarar Temple vide G.O.Ms.No.158, Tourism, Cultural and Endowments Department, dated 13.05.2016 and remit the matter back to the Government to pass an appropriate Order after holding Enquiry in terms of the Holding of Inquiries Rules framed by the Government under Section 116 of the Act. The Appellants and other Trustees are permitted to avail the opportunity for the examination of the witness on their behalf or for marking of document and for letting in evidence both oral and documentary, as contemplated under the Rules. The Government is directed to complete the Enquiry and pass Orders afresh in accordance with law and in the light of the observations made earlier as expeditiously as is possible preferably within a period of six months from the date of receipt of a copy of this Order."

23.This was taken up to the Honourable Supreme Court along with other matters in Civil Appeal No.803 of 2020 and batch. The order of remand to the Government was upheld. But appointed 5 persons for Managing the affairs of the temple as interim measure and direction was issued to issue show cause notice as to why fit person should not be appointed.

24.In pursuance of the above said Judgment of the Honourable Supreme Court, enquiry was taken again by the Government. Charge memos were issued on 24.08.2021 framing the very same charges. After holding the enquiry the Government passed an order on 01.07.2024, found that some of the charges were proved against the hereditary trustees and accordingly, permanently removed them from the trusteeship. Challenging that order these CMAs are filed, which are heard in common even though plea was made by the Saravana Pandian not to take his case along with other CMAs. But all were heard together.

25.First we will sea whether there was any improvement in the order in the light of the remand order passed by the Division Bench of this Court referred above.

26.The earlier order dated 13.05.2016 did not consider the explanation offered by the trustees and the reason for the decision. Now the present order deals about the charges, the explanation offered by the trustees and the reason for the decision. But, no evidence was recorded on both sides either oral or documentary. This is seriously objected by the appellants stating that it is not only a clear violation of Section 53 (3) of the Act, but, also the remand order passed by the Division Bench of this Court.

27.Section 53(3) of the Act reads as under.

> ***"53.Power to Suspend, remove or dismiss trustees.-***
>
> ......
>
> *(3) When it is proposed to take action under sub-section (2), the appropriate authority shall frame charges against the trustees concerned and give him an opportunity of meeting such charges, of testing the evidence adduced against him and of adducing*

evidence in his favour; and the order of suspension, removal of dismissal shall state the charges framed against the trustee, his explanation and the finding on each charge with reasons therefor."

28.Reading of the Section does indicate the following ingredients.

1. Charges must be framed.
2. Opportunity must be given to the delinquents to meet the charges,
3. Opportunity must be given to test the evidence adduced against and
4. Giving opportunity to adduce evidence to the delinquent.

All the four must be satisfied.

29.Here charges have been framed and opportunity was given to them to meet out the charges. Explanation were offered by them. But, third ingredient offering evidence was lost sight by the Enquiry Officer namely the Government.

30.So the question which arises for consideration is whether mere opportunity to meet out the charges alone is sufficient to write the order of dismissal or removal.

31.At this juncture, the learned counsel for the appellant would submit that mere framing of charge will not amount to evidence. Evidence means either documentary or oral or materials.

32.Department did not lead any oral or documentary evidence regarding the charges. More particularly, in respect of the specific occurrences. Mere charges will not amount to evidence. There was no opportunity for the delinquent to test the veracity of those allegations. So according to them it is nothing but conclusion reached without any evidence or materials.

33.Now we will go to the Judgment cited on both sides namely the Judgment of the Honourable Supreme Court in the case of ***Union of India and Others Vs. S.K.Kapoor (2011) 4 SCC 589***. Mr.Srikanth, learned senior counsel has drawn the attention of this court to the paragraphs No.5 and 7 of the above said Judgment. On that he would submit that not even an Inspection Report drawn by the authority were furnished to the appellants.

34.Against this Judgment, the learned Additional Advocate General would rely upon the Judgment of the Honourable Supreme Court reported in ***Haryana Financial Corporation and another Vs. Kailash Chandra Ahuja, (2008) 9 SCC 31*** and would submit that the nature of prejudice caused to the appellant must be brought on record. Here absolutely, no prejudice is caused to the appellants' case, as mentioned above, they participated in the enquiry process without making any request for supply of documents or for subjecting themselves to examination as witness.

35.On the very same line, Mr.Srikanth would rely upon the judgment of the Honourable Supreme Court in the case of ***Roop Singh Negi Vs. Punjab National Bank and others*** reported in ***(2009) 9 SCC 570*** and would submit that the application of mind by the Enquiry Officer can be made only if evidence is brought on record. He is referring to para No.23, wherein, it has been stated that the decision must be arrived on some evidence, which is legally admissible. (The question of legal admissibility of evidence may not arise here, since the enquiry is not controlled by the rules of Evidence Act, which is settled principle of law.) But this can be taken on the point that proper materials must be brought on record at the time of enquiry for arriving at just conclusion.

36.On the point of prejudice the learned Senior Counsel Mr.Srikanth would rely upon the Judgment in the case of ***Board of Directors, H.P.T.C. & Anr. Vs. K.C.Rahi, (2008) 3 S.C.R.97,*** draws the attention of this Court to the following lines.

> *"The Principles of natural justice cannot be put in a straight jacket formula. It is application depends upon the facts and circumstances of each case. To sustain a complaint of non compliance of the Principle of natural justice, one must establish that he has been prejudiced thereby for non-compliance of principle of natural justice."*

37 .[This is an answer to the statement of witness produced by the respondent in the typed set of papers at the time of hearing before this Court.] He would further submit that the charges must not be vague, but must be specific. Apart from that on the point of supply of materials

brought on record to the delinquent, he draws the attention of this Court to paragraph No.9 of the Judgment reported in the case of ***Govt. of A.P. And Others Vs. A.Venkata Raidu, (2007) 1 SCC 338***.

38.These are the General Principles to be adopted in the case of Quasi Judicial enquiries.

39.Now we will go to that issue in deep. The concept of Quasi Judicial act is elaborately discussed in the Judgment reported in **G.Nageswara Rao Vs. Andhra Pradesh State Transport Corporation, AIR 1959 SC 302.** It was observed as follows:

> *"The concept of a quasi-judicial act implies that the act is not wholly judicial, it describes only a duty cast on the executive body or authority to conform to norms of judicial produce in performing some acts in exercise of its executive power."*

40.In the very same Judgment the following observation was made referring to English case which reads as under

> *"A judicial or quasi-judicial act .... implies more*

than mere application of mind or formation of the opinion. It has reference to the mode or manner in which that opinion was formed. It implies a proposal and an opposition and a decision on the issue. It vaguely connotes 'hearing evidence and opposition' as SCRATION, LJ. Expressed it. The degree of the formality of the procedure as to receiving or hearing evidence may be more or less according to the requirements of the particular statute, but there is an indefinable yet an appreciable difference between the method of doing an administrative or executive act and a judicial or quasi-judicial act."

41.The learned Additional Advocate General would rely upon Section 28 of the H.R.&C.E Act, which reads as under.

"28.Care required of trustee and his powers.- *(1)Subject to the provisions of the "[Tamil Nadu] Temple Entry Authorisation Act, 1947 (Tamil Nadu Act V of 1947) the trustee of every religious institution is bound to administer its affairs and to apply its funds and properties in accordance with the terms of the trust, the usage* *of the institution and all lawful directions which a competent authority may issue in respect thereof and as carefully as a man of ordinary prudence would deal with such affairs, funds and properties if they were his own.*

(2) A trustee shall, subject to the provisions of this Act, be entitled to exercise all powers incidental to the provident and beneficial administration of the religious institution and to do all things necessary for the due performance of the duties imposed on him.

(3) A trustee shall not be entitled to spend the funds of the religious institution for meeting any costs, charges or expenses incurred by him in any suit, appeal or application or other proceedings for, or incidental to his removal from office or the taking of any disciplinary action against him :

Provided that the trustee may reimburse himself in respect of such costs, charges or expenses if he is specifically permitted to do so by an order passed under section 102."

42.He would also rely upon the following provisions, *“**53. Power to suspend, remove or dismiss trustees.**—(1) .....*

(2)(2) The appropriate authority may suspend, remove or dismiss any trustee, if he—

(a)....

(b) fails to discharge the duties and perform the functions of a trustee in accordance with the provisions of this Act or the rules made thereunder ; or

(c) disobeys the lawful orders issued under the provisions of this Act or the rules made thereunder by the Government, [xxx] the Commissioner, [or the Joint Commissioner or Deputy Commissioner] or the Assistant Commissioner ; or

(d)....

(e) misappropriates or deals improperly with the properties of the institution ; or

....

(j)acts adversely to the interests of the institution or endowment.”

and would submit that on the face of it, duty is cast upon the appellants herein to take proper care as a man of ordinary prudence. But here, the appellants exhibited callous attitude in not taking proper steps to punish those persons who are responsible for the illegal activities even after coming into office. All of them colluded together and did not take proper action deliberately, even though some of the appellants were not in office during the relevant time of the illegal activity, but having come into the office they failed to discharge their duty as contemplated under Section 28. So it is not a question of whether in office or out of the office on the date of illegal act. But failure to act after coming into office, is the point to be taken into account. He would further submit that during the tenure of the fit person, the revenue to the temple in all was more than Rs.5 Crores. But, not during the Management of the trustees. In effect according to him, they are looting the revenue.

43.For more than 7 days, the enquiry was conducted. But no request was made by the appellants seeking permission of the Government to lead evidence. If at all that opportunity might have been used only by the appellants and not by the Department. The conduct of the appellants were taken into account by the Government for giving the punishment.

44.Regarding the maintainability of the appeal, he would submit that the question of re-appreciation of evidence is not required by this Court. The Government is not duty bound to summon any witness and it is only discretionary power. Among the charges he would submit that charge No.6 is relating to not crediting the revenue in the temple account.

45.**<u>Response from the Appellants</u>**:-

In respect of the interpretation of Section 53(3) of the Act, the learned counsel for some of the appellants namely Ms.Anandhavalli would submit that Section 53(3) of the Act requires proper evidence and mere framing of charge will not take the place of evidence and proof. She would further submit that it is not the duty of the appellants herein to summon the witness. But, rather it is the duty of the Department. She would further submit that the Rules of holding enquiry is not related to Section 53(3) of the Act. [But this issue was discussed by the Division Bench in the Judgment reported in ***2017(4) CTC 581***, in the case of ***The Government of Tamil Nadu and others Vs. Saravana Pandian and others.*** So it cannot be reconsidered by this Court.]

46.With these arguments in mind now let us go to the charges framed.

47.The charges are extracted in the Division Bench Judgment, which reads as under:

> ***Charge No.1:*** *During surprise inspection by the Joint Commissioner on 07.01.2015, one of the poojaris of the temple by name P.Praveen Pandian was found to have placed three vessels as if they are regular hundials installed by the department and a sum of Rs.2,000/- found in the vessels was confiscated by officials and put in the sealed hundial in the presence of public. Though severe action ought to have been taken against the said poojari by the hereditary trustees as provided under Section 56 of the Act, the hereditary trustees failed to perform their duties as per Section 28 and permitted the said poojari not only to perform pooja in the temple but also given share in the hundial collection thereby causing financial loss to the temple.*
>
> ***Charge No.2:*** *Though CCTV cameras were installed for the purpose of preventing the poojaris from compulsory collection of money*

from worshippers and to supervise the collection in hundials etc, as per the directions of the Hindu Religious and Charitable Endowments Department, at the time of inspection on 07.01.2015, it was found that the entire system was hampered to ensure that nothing is recorded for 30 days prior to inspection and the trustees have indulged in such illegal activities and have conspired to do such acts.

Charge 3: *Though one V.K.Pandian and P.M.Chellapandi Poojari who are the hereditary trustees of the temple were found to have installed hundials without permission during surprise inspection on 18.01.2000 and 15.03.2013, no action is taken against the said trustees. Hence, the trustees have failed in their duty and thereby acted against the interest of the temple.*

Charge 4: *One Shri.Jagathish Pandian, a poojari of the temple along with his wife and five others were caught red handed when they stole a sum of Rs.10,225/- from the hundials installed by the department using keys, sticks, etc., and they were handed over to the Police and a case was registered before the Karuppayurani Police Station in F.I.R. No.360/2013. No disciplinary action is taken against the said poojari by the*

Board of Trustees as provided under Section 56 of the Act. By this, the hereditary trustees have failed to perform their duty under Section 28(2) of the Hindu Religious and Charitable Endowments Department Act. The trustees have permitted the accused to perform pooja and get share in Hundial collections and thereby the trustees have caused financial loss to the temple.

Charge No.5: *Though the four shops belonging to the temple were put to public auction from 01.12.2004 for a period of three years, thereafter it was not put to public auction from 01.12.2007 thereby caused loss to the temple by forgoing the income by donation and allowed the tenants to continue for more than five years for personal gain contrary to Section 34(1) and 34(A) of the Hindu Religious and Charitable Endowments Act, 1959, and Rule 2 of Religious Institutions (Lease of immovable property) Rules 1963 and the trustees failed to fix the fair rent for the shop enjoyed by one T.K.S.Mani in terms of G.O.MS.No.456, thereby causing loss to the temple.*

Charge No.6: *Without permission of the department purely for personal gain of trustees tickets for Rs.25, Rs.50 and Rs.100 are printed* *and sold in connection with Annadhanam contrary to rules despite the fact that the donations are received by issuing miscellaneous receipts thereby preventing the legitimate income by way of doing Annadhanam in the temple.*

Charge No.7: *Without permission from the department and without any plan approval or estimation, a mandapam and steel arch are constructed by the trustees, in violation of Rules 12(3) and 13 of Maintenance Rules.*

Charge No.8: *The Board of Trustees failed to initiate any legal action for the recovery of an extent of 2.44 acres of land in Survey No.13/2 in Melamadai Village which was granted to the temple and illegally sold earlier by the trustees and thereby the trustees failed to perform their duty.*

Charge No.9: *The hair offered by the worshippers are not encashed as per norms prescribed under Section 116 (2) (xii-a) and thereby the trustees have caused financial loss to the temple for their personal gain.*

Charge No.10: *New Savings Account has been opened in Canara Bank, Karuppayurani Branch without the permission from the department and the trustees are also operating the account despite* *the fact that the official savings account is available for the temple in Indian Bank of Karuppayurani branch, with an intention to exclude temple funds from audit inspection.*

Charge No.11: *The Board of Trustees has allowed one Sivaji to hold office even though his term of office has expired on 12.08.2002. The hereditary trustees have colluded with the Managing Trustees and failed to take any action for conducting election, by allowing the said Sivaji Poosari to continue as Chairman of the Board of Trustees and by furnishing false information, without lawful order which is contrary to Section 48 (2) (ii) of Act and thereby the Trustees have failed in their duties.*

Charge No.12: *Suppressing the fact that this Court by order dated 05.01.2008 in W.P.No.9950 of 2005 and W.P.No.9235 of 2005 has directed to conduct election for Board of Trustees and to publish the result of the election, the Trustees have failed to initiate any action for the declaration of the result of election conducted on 07.11.2015, in a lawful manner. The Board of Trustees have also colluded with the Managing Trustees to enable him to function as a trustee as well the Chairman of Board of Trustees."*

48.**Preliminary discussion regarding the charges**:-

Regarding the first charge as mentioned above, this is not the first time such an allegation is made against the Murai poojaris, repeated occurrence took place. Now in the earlier enquiry the explanation offered by the trustees were not taken into account. But in this time, the explanation was taken into account. But the Government refers to the statement recorded by the Joint Commissioner on 07.01.2015 from three persons. Those statements were relied. Now as mentioned above, the appellants contend that the copy of those statements were not supplied to them; those persons were not examined as witness to verify their statement before the authority. A strong exception was made by the appellants in this regard. They would say that for the first time such copies are submitted in the typed set of papers, before this Court.

49.The allegation is very serious to the effect that by deceptive means the murai poojaris are collecting money from the devotees. When the allegation is so serious as mentioned in the opening paragraph of the discussion, the process of reasoning must also be proper. The process of reasoning can be made only by examining the witness or by producing the materials. As mentioned above not even the copy of the Inspection Report was furnished to the appellants and placed on record by the Department.

50.Now the appellants want to equate or reiterate the very same explanation offered by V.K.Pandian as mentioned above. The Genuineness or admissibility or acceptability of this explanation involves process of examining the materials. Here as mentioned above, the copy of the Inspection Report was not even marked or exhibited by the Department.

51.The contention on the part of the appellants is that the order passed by the Honourable Supreme Court in Civil Appeal No.803 of 2019 covers the first charge, is not at all correct on records. Whether the vessels were put up by the Murai poojaris in a deceptive manner or not can be considered only based upon proper evidence and circumstances. Here absolutely there is no evidence.

52.Charge No.2 refers to the non functioning of CCTV cameras. Here again the Inspection Report is not available. Not even it was placed before the Government by the Department. So also before this Court. So the contents of the Inspection Report could not be ascertained. Here again the statement given by one J.Kannan is produced in the typed set of papers by the Government to this Court. Like that of charge No.1, here also neither that person who gave the statement was examined as witness before the enquiry officer nor the statement was made available to the appellants.

53.So I am not very much concerned about the explanation offered by the appellants on that issue. As mentioned above it is purely based upon the evidence to be produced. Whether there was any possibility of tampering the CCTV operation by the murai poojaris or the trustees as the case may be to hide the real happenings namely collection of money in deceptive manner and other malpractices, must also be properly brought on record in the form of materials. This charge is also serious in nature.

54.Charge No.3 refers to the earlier occurrence that took place on 18.01.2000 and on 15.03.2013. Now the charge against the appellants is that they failed to take proper action against those persons. The charges reads that on the Inspection made by the concerned authority V.K.Pandian and P.M.Chella Pandian Poojari, without permission of the Department put up Hundials, which were seized, upon which, the present charge has been framed. Now in the reply it is stated by some of the appellants that in respect of the above said allegation as mentioned above V.K.Pandian was dismissed from the post. The matter was taken on revision. Upon the revision, the order of dismissal was set aside. He was reinstated. So far as Chella Pandian Poojari, as mentioned above, the suit in O.S.No.305 of 2015 was filed. Suit was dismissed. But, later on appeal suit was decreed and he was also reinstated. By pointing out these development some of the appellants have submitted that because of the above said development this charge will not lie against them. Now the Government says that in respect of the above said development it was the duty of the trustees to take action against these defaulters. But they failed, which is apparent on the face of record. So charge stand established.

55.Now as stated by some of the appellants, namely V.K.Pandian and P.M.Chellapandian took up the matter on the judicial side. One in the form of O.S.No.305 of 2015 and another in the form of Administrative side to the Government. On both the occasions they succeeded. So nothing can be done by some of the appellants. We can leave this point at this stage. We will come back while discussing individual cases and proceed to discuss charge No.4.

56.Charge No.4 is pertaining to the alleged theft made by the Jegadeesa Pandian and his wife, upon which, case in C.C.No.84 of 2015 was filed. In the criminal case, both were acquitted. When the delinquents or the accused took up the judicial review nothing was available for the Tustees to take any action, So they are not responsible, it is contended. Now the Government says that in spite of the above said fact of criminal case, no action was initiated at the instance of the appellants. They are duty bound to initiate action for the above said theft in spite of criminal case. Having kept mum, now they cannot be permitted to say that those persons were acquitted in the criminal trial.

Now we can leave this point at this stage as noted above and proceed to discuss charge No.5.

57.Charge No.5 deals about the lapse on the part of the trustees to lease out, shops belong to the temple. The charge reads that from 01.12.2007, shops were not auctioned as per the procedure. The reply by some of the appellants is that the original lease was of the year 2004 by increasing 15% of the rent, it was renewed for the third year. The Trust Board proposed to enhance the rent by 15%. It was placed before the Commissioner, Madurai, for approval. The approval was granted by the Commissioner on 23.09.2011.

58.Even though the proper explanation was given by some of the appellants, it was not considered by the Government. The Government says that there is a clear violation of Section 28, 34, 34(A) of Rules framed thereunder, namely Lease of Immovable Property Rules, 1963. Rule 34, 34(A) are extracted in the written arguments.

59.A simple point was raised by some of the appellants stating that order of Commissioner dated 23.09.2011 was not considered. Now the Government says that from 02.03.2016, the lessees were permitted to continue as lessees without following proper procedure. But order of the Commissioner dated 23.09.2011 was not considered by the Government. Perusal of records shows that those copies of the approval are annexed along with the explanation given by some of the trustees. So this according to some of the appellants shows the non application of the mind on the side of the Government.

60.It appears that the appellants have not take any steps as mentioned above to examine themselves as witness and produce those documents. So in a way some of the appellants are also responsible for the issue. With this we will proceed to other charges.

61.Charge No.6 reads that without proper seal of the Department, trustees sold annadhanam tickets. By that way they misappropriated the money without bringing the sale proceeds to the Temple Account. Now it is stated by some of the appellants that Hundials were installed and Annadhanam scheme introduced by the Government is undertaken. Joint

Commissioner granted permission for the sale of such Annadhanam tickets on 11.09.2016. Proper stock verification was made. But, on 16.10.2013, Joint Commissioner took custody of the printed Annadhanam tickets and thereafter, did not return the same for the purpose of sale after affixing the seal: periodical reminders were sent and there was no proper reply. They are referring to the letter dated 31.10.2013 given by Sivaji Poosari seeking clarification about the usage of the tickets. So it is contended that because of the lapse committed by the authorities, the trustees cannot be blamed. The Government says that the annadhanam tickets without the Department seals were seized from the temple on 16.10.2013 by the Joint Commissioner. A circular in R.C.No.52229/2014 dated 08.10.2014 was issued regarding the affixing of Department seals in the tickets.

62.It appears that prima facie there is violation of the circular issued in this regard. But, the clarification letter sent by Sivaji Poosari is not considered by the Government.

63.The Charge No.7 is with reference to the construction of the mandapam. On the east, south entrance arch were constructed by the trustees without the permission of the Department. In this regard, the explanation of some of the trustees is that one Mari Muthu from Rajapalayam proposed to construct mandapam. That proposal was approved by the Trust Board and sent to the Joint Commissioner for approval on 26.10.2009. But, there was no response from the Joint Commissioner. Another proposal was sent on 04.06.2012. There was no response. The trustees can wait, but, the sevathrees namely devotees cannot. According to the trustees there is no complaint regarding the stability of the mandapam. Stability of the mandapam was properly verified and certified by the Civil Engineers. Those documents were annexed along with reply. So for the lapse or the delay committed by the authorities, the trustees cannot be found fault.

64.This is also serious charge. Even the letter dated 26.12.2013 was not produced at the time of enquiry. But perusal of the order of the Government does not indicate that no reference is made to the above said letters.

65.The charge No.8. It is with reference to inaction on the part of the trustees to recover the temple lands. I am not expressing any opinion on that now, since even as per the charge and explanation given by the trustees, it is seen that all those things happened some 100 years back. Some of the resolution passed by the Trust Board for recovery of those temple lands were also produced before this Court in the form of typed set of papers. But, those documents were not produced before the Government at the time of enquiry.

66.Charge No.9 is with reference to inaction on the part of the trustees to auction of tonsured hair. According to the trustees a request was made in this regard on 28.02.2003 to the Joint Commissioner. It was returned. Later it was resubmitted. But, even after that no order was passed by the Department. Only when the Joint Commissioner took over the charge on 07.03.2016 Tickets were introduced from 23.06.2016. Now the Government says that this is a clear violation of the Rules by not auctioning the tonsured hairs. Money were misappropriated.

67.Some of the appellants have produced typed set of papers showing the present development in the form of inviting the tenders for purchasing the tonsured hairs. Those things are not brought on record before the Government at the time of enquiry.

68.The charge No.10 is pertaining to opening of temple account in the Indian Bank, Karuppayurani without the permission of the Department. Opening of account is admitted by some of the appellants, but explained, that account was opened for the purpose of depositing soiled notes, since they experienced difficulties in depositing the same. Board resolution was passed. It was submitted to the Joint Commissioner, Madurai, on 29.01.2015. Now, the Government says as per the procedure, only two accounts can be opened. That too in the case where the Executive Officers are appointed. But, here, there is no Executive Officer. So opening of second account itself is violation of Rule. So prima facie it is seen that there is violation of Rules. But, the relevant Board resolution was not produced.

69.The charge No.11 is dropped.

70.The next charge namely Charge No.12 is referring to Conduction of Election for the Chairman of the Trust Board.

71.According to some of the appellants because of various litigations in respect of conduction of the Election as mentioned above, the appellants cannot be found fault. Election was conducted and ballot boxes were taken by the Joint Commissioner to his office on 07.11.2005. But, later a number of litigations intervened. Now the Government says that by the order dated 05.01.2008 in W.P.(MD).No.9235 of 2004, permission was granted to declare the result. But, it was not declared. But Sivaji Poosari continued as Managing Trustee without disclosing the final orders. So this issue also requires proper oral evidence on the side of the Trustee Sivaji Poosari, because, he was the Managing Trustee during the relevant period. But, prima facie this charge overlaps charge No.11, which is dropped.

72.The preliminary discussion made above will indicate that not only the Department, but also, some of the appellants, who were holding the post of Trustees during the relevant time , failed to produce proper documents and evidence for proper appreciation.

73.Now with this preliminary discussion in background, now let us go to the individual cases.

C.M.A.(MD).No.1240 of 2024:

74.As mentioned above, Saravana Pandian wants to stand alone. As stated above, what are all the action took place before his tenure, he cannot be responsible. We will take up his case first.

75.Fundamental Law is that a person can be punished either for the past or present act and not the anticipated future act. Further as observed by the Honourable Supreme Court in the Judgment reported in ***Gujarat Steels Tubes Ltd. And Ors. Vs. Gujarat Steel Tubes Mazdoor Sabha and Ors. MANU/SC/0369/1979,*** wherein, it has been held as follows:

> *"111.The cardinal distinction in our punitive jurisprudence between a commission of enquiry and a court of adjudication, between the cumulative causes of a calamity and the specific guilt of a particular person, is that speaking generally, we have rejected, as a nation, the theory of community guilt and collective*

punishment and instead that no man shall be punished except for his own guilt. Its reflection in the disciplinary jurisdiction is that no worker shall be dismissed save on proof of his individual delinquency. Blanket attainder of a bulk of citizens on any vicarious theory for the gross sins of some only, is easy to apply but obnoxious in principle."

In essence Government wants to impose collective responsibility upon this appellant also, stating that this appellant is also one of the trustee cum poojari and wantonly they all are colluding together. But as noted above a person can be punished for his individual act and not for collective act, that too anticipated inaction in future.

76.The preliminary assessment of the charges as indicated above will show that except specific incidents with dates, all other charges are general in nature. The learned counsel for Saravana Pandian would submit that in all the charges there is total non application of mind on the side of the Government in considering a simple issue. In this context only he wants to impress upon the Court to believe the allegation of bias on the side of the then Commissioner, who later became the Principal Secretary to the Government on promotion. According to her, when there is specific explanation offered by Saravana Pandian to the effect that on the date of the alleged specific occurrence, he did not hold the post of trustee and not responsible, it was not considered.

77.To this specific argument we find the answer of the Government in the order itself. It is stated that even though specific days were mentioned in the charges regarding the specific occurrences, Since Saravana Pandian was holding Poojariship also by rotation along with others and more specifically in view of the relationship, there is every possibility or probability to have colluded with other trustees cum Poojari in making all those violations.

78.But, here Saravana Pandian is not the only trustee, there is Board of trustees.

79.As mentioned above, Saravana Pandian can act only as per the Rules framed as per the Government Order in G.O.Ms.No.4524, Revenue dated 05.11.1960, which is called as Functioning of Board of Trustees Rules. Rule No.4(3) reads as under.

"4. ....

(3)The Executive Officer or the Chairman of the Board of Trustees, as the case may be, shall, on requisition in writing of not less than two trustees, convene a meeting, specifying the purposes of the meeting and giving at least five days notice."

80.If at all Saravana Pandian can make a request in writing for convening a meeting of the Board of Trustees to take action in respect of the illegal activities, so committed by the Poojaris and others. But, for exercising this right Saravana Pandian ought to have been one of the Trustees. But, as mentioned above, he became Board of Trustees only on 26.11.2015. Before that first charge memo was issued on 21.03.2015, without verifying whether Saravana Pandian was one of the Board of the Trustees or not on the date of the charge memo, even though that charge was quashed on the ground of jurisdiction of the Commissioner to initiate action. But subsequent charge memos were also for the very same allegations.

81.With this in mind we will go to the findings of the Government.

Regarding the first charge Government recorded a finding that inaction on the part of the Saravana Pandian in not taking action against the Poojaris, he is also liable. The first charge memo as mentioned above was challenged by Saravana Pandian by filing W.P.(MD).No. 9952 of 2015. This itself indicates total non application of mind on the side of the Government. On the sole ground I am of the considered view that the repeated charge memos issued subsequent to the remand order passed by the Division Bench dated 02.03.2016, which was challenged, set aside and the third charge memo dated 24.08.2021 the present subject appeal are all faulty. There was no occasion for him to initiate any action for convening the meeting of the Board of trustees. Simply because he became the trustee subsequent to the dates of violation or crimes as the case may be he cannot held vicariously liable for this along with the co-trustees. I am not convinced about the stand taken by the Government so far as the case of Saravana Pandian is concerned. On the sole ground without going into other aspects I am of the considered view that the charge memo dated 24.08.2021 and findings of the Government holding the appellant namely Saravana Pandian guilty are all non est in law. Without going to the other issues I am of the considered view that the appeal filed by the Saravana Pandian namely C.M.A.(MD).No.1240 of 2024 is liable to the allowed in toto.

C.M.A.(MD).Nos.1038, 1039 & 1040 of 2024:

82.Now we will take up the case of Sivaji Poosari, Karthick and V.K.Pandian. As indicated in the preamble portion of the order, Sivaji Poosari was the Managing Trustee. He is responsible for so many litigations, of course he would say that he ventilated his grievances.

83.**Litigations initiated by the trustees and Poojaris**:

As per the list furnished by the Joint Commissioner, H.R.&C.E Department, Madurai, before the Enquiry Officer, it is seen that totally 132 proceedings were initiated in the form of writ petitions, writ appeals, CMAs, suits, appeals, OAs, RPs, etc., regarding various issues. One among them is the present proceedings.

84.We need not concern about the litigating nature or attitude. Now coming to the charges. There is no denial on the part that on the date of the specific occurrence mentioned in the charge and other general charges, he was holding office. Except charge No.11 all other charges framed against Sivaji Poosari, Karthick Poosari, V.K.Pandian and Jegadeesa Pandian were found proved.

85.Charge No.11: This charge is with reference to chairman of Board of trustees without declaring the result. The Government found that he was elected as Managing Trustee, as per the election held on 10.10.2002 for three years period. So charge was dropped.

86.Charge No.1: The learned counsel for the Sivaji, Karthick and V.K.Pandian would submit that Charge No.1 is not specific; who committed delinquency is not mentioned in the charge; None of the trustees were directly involved in the above said incident.

87.The allegation against the trustees is that there is dereliction of duty on their part in not taking action against the concerned persons. He would further submit that the concerned authority pre judged the act of concerned Poojari; He did not wait till the closure of the temple. No one knows whether the concerned poojari intended to take the concerned vessel and put in the Hundial.

88.Apart from that he would also submit that the possibility of the devotees to put the money in the vessel is a remote. According to him, the place where the vessels were put up is inaccessible to the devotees. He is referring to the Statement annexed in the typed set of papers. For what purpose the above said vessel was put up ought to have been explained by the concerned person by examining that person during the course of enquiry to support their version. Similarly, the Department ought to have examined the concerned Inspection Officer by producing the Inspection Report along with the Statement of witnesses for scrutiny.

89.In this regard not only Department, but also the appellant failed in their duty. As mentioned above mere charge will not partake the character of the evidence.

90.It is submitted by the learned Additional Advocate General that when there is clear admission on the part of the appellant namely Sivaji Poosari, Karthick and V.K.Pandian, there is no occasion or necessity for the Department to lead evidence. This argument was rejected by the Division Bench. As mentioned above, he would submit that the above said deception is apparent on the fact of record.

91.But, I am unable to convince with this line of argument, since absolutely, charge No.1 lacks proper evidence, evidence ought to have been produced by the Department, giving opportunity to the appellant namely Sivaji Poosari, Karthick and V.K.Pandian to test the veracity. This is the major defect in the finding for charge No.1.

92.Charge No.2: This charge is also, as mentioned above, Department did not choose to examine the concerned person, whose statement was recorded. This charge also lacks primary evidence. Due to the absence of the Inspection report even before this Court, this Court is also handicapped in recording any finding on that. So the second charge also requires proper evidence. It is the responsibility of the appellants to establish that they did not interfere into the mechanism of CCTVs. Not only the Department, but also the appellant failed in their duties, to produce proper evidence.

93.Charge No.3: This charge is relating to the deceptive hundials allegedly put up by V.K.Pandian and P.M.Chellapandian Poosari. It was discussed already in another context. Charge No.3 may not lie against the appellants, since V.K.Pandian and P.M.Chellapandian Poosari were exonerated in the judicial and administrative proceedings. Against those proceedings the trustees cannot take any contra action. No further discussion is required in respect of charge No.3.

94.Charge No.4: This is relating to theft committed by Jegadeesa Pandian. He and his wife were acquitted as mentioned above. Since they were acquitted in the judicial proceedings, taking the administrative action by the Board of trustees, even though there is no bar, but against the judicial order no action could have been taken by the trustees. So this charge also may not lie.

95.Charge No.5: This charge is in relation to the leasing out of the properties belongs to the temple. As indicated above, the explanation offered by Sivaji Poosari and V.K.Pandian Poosari is that by the

Government order lease was permitted to be renewed on enhancement of rent. This was submitted by them in detail. But that was not considered. That is the main argument on the side of the appellant. Now the explanation reads that a request was made to the Department seeking permission for renewal of lease of enhanced rent at the rate of 15%. That application was returned on 12.03.2015 to be routed through the Inspector. Now it is stated that as per the Department order enhanced rent are being paid by the tenants. In the typed set of papers the application submitted by the trustees and the return memo dated 02.03.2015 are annexed and what happened after that is not known. So it is also a matter for evidence. On both sides there is no evidence in this regard.

96.Charge No.6: This charge is in relation to unauthorized selling of tickets for annadhanam. The Government relies upon various G.Os. in this regard. As per R.C.No.60539/2007, dated 19.11.2007 the tickets must be affixed with the Department seal by the Regional Joint Commissioner. By pointing out this circular, it is contended by the Government that in violation of the Circular tickets were sold by the Trustees and amount have been misappropriated. Money were not brought to the temple account.

97.Now the explanation reads that 11.01.2006 as per the order of the Department a separate hundial is placed for collecting donation for annadhanam. The amount is credited in a temple account periodically. That order was followed by the trustees. Later, request was made for permission by the letter dated 11.09.2006. But proper permission was not issued. But, on 16.10.2013, the Joint Commissioner seized all the tickets. Thereafter, did not return them to the temple with the seal.

98.But, as per the Government, the tickets which were seized on 16.10.2013 did not bear the official seal of the Department. So this is the main charge. What happened between 11.09.2006 and 16.10.2013, it is the duty of the trustees to explain the stage properly. But, they have simply stated that they have applied for the permission. But the permission was not granted. If it is so, how the tickets were sold till 16.10.2013 must be explained only by the trustees.

99.Here at the time of arguments, it was submitted that on specific date 16.10.2013 no tickets which were sold to the devotees were recovered; No evidence was recorded in this regard. When there is no response from the Department in pursuance of the request made by the trustees this charge will not lie.

100.But, as mentioned above, it is the duty of the trustees to explain the steps taken by them between 11.09.2006 and 16.10.2013. So it also requires proper evidence on the side of the trustees.

101.Charge No.7: This charge is related to unauthorized construction of mandapam and putting up arch gates. It is admitted on the side of the trustees that construction were made. Proper permission letter was sent to the Department on 26.10.2009 along with resolution passed by the Board of trustees. In the meantime, mandapam on the south was constructed. Again it was submitted to the Department on 04.06.2012 with estimation and Engineer sketch. But no proper approval was issued, even after reasonable time. Similarly, in respect of putting up of iron gate, it was completed on 26.12.2013.

102.But, the Government by relying upon the Management and Observation of properties of Religious Institutions Rules 1964, would submit that since violation is admitted the charge stands proved, the question of ratification does not arise.

103.Now at the time of argument, the learned counsel for the appellant would submit that even though trustees can wait for the proper approval from the Department Sevatharis may not. There is no allegation of construction with inferior quality. Now the quality test has been undertaken by a Licensed Civil Engineer. It is also submitted to the Department. According to them it is a matter of ratification, since only development has been made and there is no damage or loss of value of the property of the temple.

104.Similarly, Mr.A.V.Arun, who is appearing for the Intervenor and also some of the appellants would submit that allegation of charge of this nature does not require any major punishment.

105.But, no doubt that there is no charge against the trustees regarding the inferior quality of the construction or damaging the property or lowering the value of the temple property. At the same time, they ought to have been taken proper steps to get the approval in time. So what happened between the date of submission of the request, requires proper evidence from the side of the trustees as well as the Department. Because files were pending with the Department. What action were taken must be brought on record. So this also requires proper evidence on both sides.

106.Charge No.8: This is with reference to inaction on the part of the trustees in recovering the temple properties. It is admitted by the Government that sale of some portion of the temple properties took place some 100 years back. According to the Government even after coming into office, no proper steps have been taken by the trustees to recover the properties. Now as per the explanation, it is stated that legal opinion is sought. On the basis of the legal opinion steps were taken to recover those properties. In the typed set of papers we find some Board resolutions, which indicates that steps are proposed for recovering the properties. But, those records were not brought on record during the

Course of enquiry. In the light of the above said issue I am of the considered view that this requires proper evidence on both sides.

107.Charge No.9: This is pertaining to auction of tonsured hair offered by the devotees. The Government says that no steps were taken by the trustees for auctioning the tonsured hair. However, the Government would say that during the fasli year 1426, Rs.19,00,000/- was collected. Similarly for 1427 fasli Rs.29,00,000/-; for the fasli year 1428 Rs.35,00,000/- were collected. By showing the comparative table Government wants affirmation of the findings recorded by it.

108.Now the explanation reads that request was made on 04.12.2013, by the trustees seeking permission for selling annadhanam tickets. But till the date of appointment of fit person, no permission was issued. Later fit person was appointed and he introduced the tickets. Now along with the typed set of papers, Board resolutions are produced. But, those documents were not produced at the time of enquiry. This also requires proper evidence on both sides.

109.Charge No.10: This is in reference to opening of account in Indian Bank, Karuppayurani Branch, without permission of the Department. As mentioned above, opening of the account was admitted by the trustees. But explanation is offered to the effect that for easing out the procedure in depositing soiled notes, it was opened. It did not course any wrongful loss to the temple. It also requires proper ratification from the Department. This charge can be decided only on the basis of the oral evidence.

110.Charge No.12: This is pertaining to election of Managing Trustee. The Government says that originally three years term for Managing Trustee expired as per the order dated 31.08.1995. Later the Managing Trustee period was fixed till 12.08.2002. On 10.10.2002, special meeting was convened to elect the Managing Trustee. That period also expired on 09.10.2005. He made request to conduct election on 20.09.2005. That was stayed in revision by the Commissioner on 05.10.2005. That order was challenged by Sivaji Poosari in W.P.(MD).No.9235 of 2005. Interim orders were passed. But finally orders were passed to declare the results. But, Sivaji Poosari without declaring the result continued as Managing Trustee by suppressing the facts.

111.The explanation reads that after completing the election the ballot papers were sealed and taken by Joint Commissioner, Madurai on 31.10.2005. Later some sort of litigations arose at the instance of Raja Poosari and others. So the result could not be declared. But, the explanation offered by the trustees are little bit confusing.

112.There is no direct explanation as to why results were not declared soon after the disposal of the writ petition. So this also requires proper evidence and documents.

113.So from the discussion made above so far as Sivaji Poosari, Karthick and V.K.Pandian, this Court conclude that

Charge No.1 – Requires proper evidence on both sides.

Charge No.2 – Requires proper evidence on both sides.

Charge No.3 – Not attracted.

Charge No.4 – Not attracted.

Charge No.5 – Requires proper evidence on both sides.

Charge No.6 – Requires proper evidence on both sides.

Charge No.7 – Requires proper evidence on both sides.

Charge No.8 – Requires proper evidence on both sides.

Charge No.9 – Requires proper evidence on both sides.

Charge No.10 – Requires proper evidence on both sides.

Charge No.11 – No Discussion is Required, since dropped.

Charge No.12 – Requires proper evidence on both sides.

C.M.A.(MD)No.1241 of 2024:

114.Coming to the appeal filed by Pandiyarajan and Rebello. They became the trustees on 11.12.2014 in pursuance of the order passed in W.P.(MD).No.4366 of 2009.

115.Charge No.1: In respect of the first charge it is submitted by the appellant that the charge is not specific with reference to the dates. It is submitted that on 07.01.2015, Inspection has been conducted. Based upon which the first charge memo dated 02.03.2015 was issued. Within a short period, these two appellants could have done nothing. So according to the appellants no sufficient time were available to them to take action against the concerned person. So they could not have been held responsibility.

116.But this explanation is too remote to be taken into account at this stage. But, however, in view of my specific finding with reference to charge No.1 insofar as Sivaji Poosari, Karthick and V.K.Pandian, I am of the considered view that against these appellants also requires proper evidence on both sides as indicated above.

117.Charge No.2: It is submitted by the appellant that on 07.01.2015, they were not in office. But it is not correct on record, since they themselves admit that they became trustees on 11.12.2014. Now this explanation also cannot be taken into account at this stage. This charge requires evidence as indicated above.

118.Charge No.3: What applies to Sivaji Poosari, Karthick and V.K.Pandian as stated above equally applies to these appellants also.

119.Charge No.4: Same as above.

120.Charge No.5: According to these appellants the charge reads that against the circular and Rules Tenants were permitted to hold tenancy till 02.03.2014. As mentioned above these appellants came into office only on 11.12.2014. So no action could have been taken by these appellants in respect of charge No.5. So without application of mind it appears that Government has recorded finding against these appellants. So charge No.5 does not attract against these appellants.

121.Charge No.6: This is pertaining to the tickets sold without any proper seal. On the date of seizure namely on 17.10.2013, these appellants were not in office. They came to office only subsequently. The charge is wrongly framed. So these appellants cannot be held liable. So this charge will not lie.

122.Charge No.7: This is pertaining to the construction of mandapam as well as the iron gates, which is of the year 2009. So on that date these appellants were not trustees. So no action could have been taken by them. So this charge will not lie, against these appellants.

123.Charge No.8: This is relating to inaction on the part of the trustees in recovering the temple properties. What applies to Sivaji

Poosari, Karthick and V.K.Pandian as stated above equally applies to these appellants also. This charge requires proper evidence.

124.Charge No.9: This is pertaining to inaction on the part of the trustees for not auctioning the tonsured hair. The explanation reads that within a short period from the date of the charge namely assuming charge, charge memo was issued on 02.03.2015 for the first time. This period was very short. No action could have been taken by them. But this cannot be taken into consideration at this stage, since because I have stated that proper evidence is required. So far this charge is concerned what applies to Sivaji Poosari, Karthick and V.K.Pandian as stated above equally applies to these appellants also.

125.Charge No.10: Again these appellants were not holding the office during the opening of the disputed account. The account was opened on 08.08.2014, which was much before the date of their assumption of charge. So this charge has been wrongly framed.

126.Charge No.11: This charge has been dropped.

127.Charge No.12: The explanation is that within 3 months from the date of the order in writ petition, charge memo has been issued. So this charge will not lie against them is also not acceptable at this stage, since it requires evidence. What applies to Sivaji Poosari, Karthick and V.K.Pandian as stated above equally applies to these appellants also.

128.So from the discussion made above so far as Pandiarajan and Robello, this Court concludes that

Charge No.1 – Requires proper evidence on both sides.
Charge No.2 – Requires proper evidence on both sides.
Charge No.3 – Not attracted.
Charge No.4 – Not attracted.
Charge No.5 – Not attracted.
Charge No.6 – Not attracted.
Charge No.7 – Not attracted.
Charge No.8 – Requires proper evidence on both sides.
Charge No.9 – Requires proper evidence on both sides.
Charge No.10 – Wrongly Framed.
Charge No.11 – No Discussion is Required.
Charge No.12 – Requires proper evidence on both sides.

C.M.A.(MD).No.1041 of 2024:

129.Now we will go to the appeal filed by Jegadeesa Pandian in C.M.A.(MD).No.1041 of 2024.

130.The learned counsel for the appellant would submit that between the year 2009 and 2014, this appellant was not the trustee. Since stay was granted, on the basis of the writ petition moved by Sivaji Poosari. In the Criminal Case this appellant and his wife were acquitted. But no appeal was preferred either by the State Government or by any other person. Disqualification will occur only in the case of conviction by the competent Court. When they were acquitted there is no question of disqualification. In the grounds of appeal it has been stated by this appellant that he was out of the Administration from 2016 till the order passed by the Honourable Supreme Court as interim measure.

131.The Government has taken the explanation offered by the Jegadeesa Pandian along with the Explanation offered by the Sivaji Poosari, Karthick and V.K.Pandian. So what applies to them will squarely applies to Jegadeesa Pandian also, so also the discussion and finding of this Court.

132.Charge No.3 is not attracted in view of the discussion made above in the case of Sivaji Poosari, Karthick and V.K.Pandian.

133.Charge No.4 is concerning this appellant. He was acquitted in the criminal case. This charge has been wrongly framed against him for not taking action against himself. So this was totally non application of mind on the side of the Government.

134.So from the discussion made above so far as Jegadeesa Pandian, this Court concludes that

Charge No.1 – Requires proper evidence on both sides.
Charge No.2 – Requires proper evidence on both sides.
Charge No.3 – Not attracted.
Charge No.4 – Wrongly Framed.
Charge No.5 – Requires proper evidence on both sides.
Charge No.6 – Requires proper evidence on both sides.
Charge No.7 – Requires proper evidence on both sides.
Charge No.8 – Requires proper evidence on both sides.
Charge No.9 – Requires proper evidence on both sides.
Charge No.10 – Requires proper evidence on both sides.

Charge No.11 – Dropped.

Charge No.12 – Requires proper evidence on both sides.

135.Interim Orders:-

As mentioned in the preamble portion of the order, seeking modification of the interim order passed by this Court, impleading petitions along with modification petitions were filed by Mr.P.M.Chellapandi Poosari, wherein, he has stated that challenging his removal from the trusteeship he filed a suit in O.S.No.305 of 2015 before the Sub Judge, Melur. It was dismissed on 28.02.2020. Against which A.S.No.25 of 2020 was filed and came to be allowed by the I Additional District Judge, Madurai, by the Judgment and Decree dated 15.03.2021 as noted above. From that date onwards, he became one of the hereditary trustees. So he must also be included in the Board of trustees. The interim arrangement was made by the Honourable Supreme Court, in view of the dismissal of SLPs against the remand order passed by the Division Bench of this Court as indicated above. 5 persons were ordered to hold the post of hereditary trusteeship till the disposal of the Departmental proceedings. Now the Departmental proceedings are over. All the trustees have been dismissed.

136.But, however, finding that some of the appellants were not able to get interim order, whereas three of the trustees were successful in getting the interim order of stay, this Court by the order dated 14.08.2024 and 25.10.2024 made interim arrangement stating that till the disposal of these appeals the interim hereditary trustees appointment made by the Honourable Supreme Court will administer the Trust. This order was taken on appeal by Saravana Pandian and others. The Honourable Supreme Court interfered into the modified order and stay order which was originally granted was affirmed.

137.But in all these proceedings this intervenor is not a party. As a matter of right, in view of the judgment of the appellate Court, he became the trustee on the date of Judgment. At the time of passing the final order, this Court will take into account the order passed by the appellate Court in A.S.No.25 of 2020. But the impleadment petitions and the modification petitions may not survive because of the final disposal. So, the C.M.P.(MD).Nos.4460 and 4462 to 4468 of 2025 are closed.

138. In the result,

(i) **C.M.A.(MD).No.1240 of 2024 is allowed** and the order impugned is hereby quashed.

(ii) **C.M.A.(MD).Nos.1038, 1039 & 1040 of 2024 are partly allowed**. The impugned order in respect of the charges namely Charge Nos.3 and 4 stands quashed. In respect of the charges namely Charge Nos.1, 2, 5, 6, 7, 8, 9, 10 & 12, the matter is remitted back to the Government.

(iii) **C.M.A.(MD).No.1041 of 2024 is partly allowed**. The impugned order in respect of the charges namely Charge Nos.3 and 4 stands quashed. In respect of the charges namely Charge Nos.1, 2, 5, 6, 7, 8, 9, 10 & 12, the matter is remitted back to the Government.

(iv) **C.M.A.(MD).No.1241 of 2024 is partly allowed**. The impugned order in respect of the charges namely Charge Nos.3, 4, 5, 6, 7, 8 & 10 stands quashed. In respect of the charges namely Charge Nos.1, 2, 8, 9 & 12 the matter is remitted back to the Government.

(v) The Government shall conduct fresh enquiry by strictly following the earlier direction issued by the Division Bench of this Court, by adhering to Section 53(3) of the Act. The parties are at liberty to lead oral and documentary evidence. Let the enquiry be completed within a period of **three months** from the date of receipt of a copy of this order and orders be passed within a period of **one month** thereafter, by the Government, without being influenced by any of the observations made by this Court.

(vi) Till the conclusion of the enquiry, the interim arrangement made by the Honourable Supreme Court in the order dated 29.01.2020 in C.A.Nos.803-812 of 2020 appointing the following persons namely *1.Mrs.R.Lakshmi W/o Mr.Raja Poosari, 2.Mr.Ponnu Pandian, S/o Mr.Sivaji Poosari, 3.Mr.Jayaveera Pandi, S/o. Mr.V.K.Pandian, 4.Mr.Rajesh Pandi, S/o. Mr.Ramesh Poosari and 5) Mr.Rishi Pandi S/o Mr.Pandiarajan,* will function as interim temporary Board of Trustees along with P.M.Chellapandi Poosari, in view of the Judgment of the Civil Court namely I Additional District Court, Madurai, dated 15.03.2021, in A.S.No.25 of 2020 and Saravana Pandian, in view of the Judgment passed by this Court today, in C.M.A.(MD).No.1240 of 2024.

(vi) **C.M.P.(MD).Nos.4460 and 4462 to 4468 of 2025** are hereby closed.

(vii) No costs. Consequently, other connected miscellaneous petitions are closed.

13.05.2025

Index : Yes / No
Internet : Yes / No
TM

To

1.The Additional Chief Secretary to
Government, Tourism, Culture and Charitable
Endowments Department, Fort St. George,
Chennai - 600 009.

2.The Commissioner,
Hindu Religious and Charitable Endowments
Department, Chennai.

3.The Joint Commissioner,
Hindu Religious and Charitable Endowments
Department, Madurai.

4.The Section Officer,
E.R.Section/V.R.Section,
Madurai Bench of Madras High Court, Madurai.

G.ILANGOVAN,J.

TM

C.M.A.(MD).Nos.1038, 1039, 1040, 1041, 1240 & 1241 of 2024
and C.M.P.(MD).Nos.10895, 10899, 10900, 10903, 13016 & 13017 of 2024
and 4460 and 4462 to 4468 of 2025

13.05.2025