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W.P.No.2464 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2026

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

**W.P.No.2464 of 2026
and W.M.P.Nos.2715 and 2718 of 2026**

Tripura Foundation (India),
Rep.by its Authorized Representative and
Chief Functionary-Mr.B.Yadeesh,
Plot No.1163, 57th Street, TNHB Colony,
Korattur, Chennai-600 080,
Previously at G-1, Ananthapuri,
Plot No.14, T.V.S.Nagar, 1st Main Road,
Korattur,
Chennai-600 076.

... Petitioner

Vs.

1.The Joint Director [FCRA],
Ministry of Home Affairs,
Foreigners Division (FCRA Wing),
1st Floor, Major Dhyan Chand National Stadium,
India Gate,
New Delhi-110 002.

2.State Bank of India,
New Delhi Main Branch, FCRA Division,
11, Sansad Marg,
New Delhi-110 001.



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3.HDFC Bank,
Anna Nagar Branch-I,
AG 21/23, 4th Avenue, Shanthi Colony,
Anna Nagar, Chennai-600 040.

....Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned revision order passed in Application ID-3100004652024 dated 19.12.2025 on the file of the first respondent and quash the same and consequently, direct the respondents to enable the petitioner to operate its bank accounts maintained with the second and third respondents.

For Petitioner : Mr.V.P.Raman

For Respondents : Mr.A.S.Vijayaraghavan
Senior Panel Counsel for R1
Mr.B.Raghavalu Naidu for R2
Mr.C.Mohan
for M/s.King & Partridge for R3

O R D E R

This Writ Petition has been filed challenging the impugned revision order passed in Application ID-3100004652024 dated 19.12.2025 by the first respondent and for a consequential direction to the respondents to enable the petitioner to operate its bank accounts maintained with the second and third respondents.



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2. The petitioner is a Trust registered under Section 12A of Income

Tax Act and received 90% of its donations from Tripura Foundation (USA) and 10% of its donations from Indian donors. The petitioner was granted with prior permission on 03.03.2000 under Section 6(1A) of Foreign Contribution (Regulation) Act, 1976 and Permanent Registration was granted on 16.07.2003. Last renewal was valid from 01.11.2016 for a period of five years and thereafter, the petitioner applied for renewal of its registration vide Application dated 17.09.2021 and the same was rejected vide e-mail dated 31.03.2024. The said refusal order was challenged in C.M.A.No.1080 of 2024 before this Court and it was disposed of by this Court remanding the matter back to the first respondent to take fresh decision. As the order was not complied with by the first respondent, the petitioner was unable to operate its bank accounts maintained in the second and third respondents Bank and a revision petition was preferred against the rejection order dated 31.03.2024. Thereafter, the petitioner withdrew the revision petition by a letter dated 14.02.2025. However, even after withdrawal of the said revision petition, the impugned order dated 19.12.2025 was passed rejecting the revision petition dated 27.12.2024.



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Further, against the order dated 24.07.2024, the respondents filed S.L.P. (Civil)No.3283 of 2025 to apply for fresh registration on fulfilling the eligibility criteria as per the extant Act and Rules.

3. The learned counsel appearing for the petitioner challenges the impugned order on the ground that the first respondent has failed to note of the fact that this Court, vide order dated 24.07.2024, in C.M.A.No.1080 of 2024 had already set aside the refusal order of the first respondent dated 31.03.2024. That apart, the impugned order was passed by the first respondent without taking note of the fact that the petitioner has withdrawn the revision petition filed by them vide letter dated 14.02.2025 which was received by the first respondent on 20.02.2025. The petitioner also challenges the jurisdiction of the first respondent to entertain and adjudicate an application seeking revision of refusal order which was set aside by this Court. The learned counsel appearing for the petitioner further submits that the first respondent ought not to have entertained the revision petition, when the order dated 24.07.2024 in C.M.A.No.1080 of 2024 was challenged before the Hon'ble Supreme Court of India and he should have awaited for



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the outcome of the SLP. He would further submit that the impugned order dated 19.12.2025 was declared as non-est in the eye of law vide order dated 20.02.2026 and hence, this Court may issue a direction to the first respondent to send a communication to the second and third respondents in respect of the order dated 20.02.2026 enabling the petitioner to operate its bank account.

4. The learned Senior Panel Counsel appearing for the first respondent submits that the order dated 20.02.2026 will be subject to the outcome of the pending SLP before the Hon'ble Supreme Court.

5. Heard the learned counsel appearing for the petitioner, learned Senior Panel Counsel appearing for the first respondent and the respective learned counsel appearing for the second and third respondents.

6. Admittedly, the petitioner Trust was registered under Section 12A of the Income Tax Act and also received foreign contributions through the bank accounts maintained in the second and third respondents Bank. While



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so, the renewal application was expired and thereby, the petitioner applied for renewal of its registration vide application dated 17.09.2021 and it was refused vide email dated 31.03.2024. Challenging the same, the petitioner preferred C.M.A.No.1080 of 2024 before this Court and this Court, vide order dated 24.07.2024, allowed the said appeal by remanding the matter back to the respondent therein to deal with the renewal application on merits and in accordance with law, within a period of eight weeks and the interim order dated 30.04.2024 granted in the aforesaid appeal permitting the petitioner to continue with its functioning and directed the respondent therein not to disturb the functioning of the petitioner is still in force and the petitioner was also permitted to utilize the funds available in the State Bank of India, New Delhi Main Branch, FCRA Division and HDFC Bank Account, till the final decision is taken by the respondent in the renewal application, within the time frame fixed by this Court. The order of this Court date 24.07.2024 was came to be challenged by the respondents in SLP(Civil) No.3283 of 2025 before the Hon'ble Supreme Court, however, the order dated 24.07.2024 was not stayed by the Hon'ble Supreme Court of India.



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7. In the meanwhile, the petitioner has also filed a revision dated 27.12.2024 and requested for review of the order dated 31.03.2024. Subsequently the review application was also withdrawn by the petitioner vide letter dated 14.02.2025. While that being the position, the respondent has considered the review application and passed the impugned order dated 19.12.2025. Since the review application was already withdrawn by the petitioner, the subsequent impugned order dated 19.12.2025 has been declared as non-est in the eyes of law vide order dated 20.02.2026.

8. In such circumstances, this Court is of the view that there shall be a direction to the first respondent to instruct the second and third respondents to allow the petitioner to operate its bank account till the disposal of S.L.P.(Civil).No.3283 of 2025. However, the operation of the bank account is subject to the result of the Special Leave Petition pending before the Hon'ble Supreme Court of India. It is made clear that the petitioner is entitled to continue the functioning of the Trust with the funds available in the accounts maintained by the petitioner with the second and third



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respondents Bank and is not entitled to receive the foreign contribution unless the renewal is received.

9. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs. Connected miscellaneous petitions are closed.

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NCC: Yes / No
Index : Yes / No
Speaking Order : Yes / No
ssb



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To

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