



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-04-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 16839 of 2026, WP NO. 16849 OF 2026

AND

WMP NO. 18092 OF 2026 & WMP NO. 18093 OF 2026

WP No. 16839 of 2026

M/s.Colachel Vicariate Nidhi Limited
Rep. by its Director,
Joseph Soosai Rethinam,
Colachel Vicariate Office, Colachel,
Kanyakumari 629 521

..Petitioner(s)

Vs

1. Union of India
Rep. by the Assistant Director,
Ministry of Corporate Affairs,
5th Floor, A Wing, Shastri Bhavan,
Dr. Rajendra Prasad Road,
New Delhi 110 001
2. The Regional Director
Ministry of Corporate Affairs,
Southern Region,
5th Floor, Shastri Bhavan,
26, Haddows Road, Chennai 600 006.
3. The Registrar of Companies
Tamil Nadu, Andaman and Nicobar Islands,
2nd floor, C wing, Shastri Bhavan,
26, Haddows Road, Chennai 600 006.

..Respondent(s)



WP No. 16849 of 2026

M/s. Xavier Nidhi Limited
Rep. by its Director,
Siluvai Pillai Johnson,
Xavier Building, 1st Floor, Assisi Campus,
Veppamoodu Junction, Nagercoil 629001.

..Petitioner(s)

Vs

1. Union of India
Rep. by the Assistant Director,
Ministry of Corporate Affairs,
5th Floor, A Wing, Shastri Bhavan,
Dr. Rajendra Prasad Road,
New Delhi 110 001.
2. The Regional Director
Ministry of Corporate Affairs,
Southern Region,
5th Floor, Shastri Bhavan,
26, Haddows Road, Chennai 600 006.
3. The Registrar of Companies
Tamil Nadu, Andaman and Nicobar Islands,
2nd Floor, C Wing, Shastri Bhavan,
26, Haddows Road, Chennai 600 006.

..Respondent(s)

Prayer in W.P.16839 of 2026 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the 1st respondent relating the impugned order dated 15.07.2024 thereby rejecting application in e-Form NDH- 4 filed by the petitioner and to quash the same and consequently direct the respondents to accept the e-Form NDH-4 filed by the petitioner vide SRN T07114531 dated 03.03.2021 and to issue the notification as regards the petitioner in the Official Gazette as a Nidhi in terms of Rule 3A of the Nidhi Rules, 2014 as amended by Nidhi (Amendment) Rules, 2019.

**WP No. 16849 of 2026**

Prayer in W.P.16849 of 2026 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the 1st respondent relating to the impugned order dated 10.07.2024 thereby rejecting application in e-Form NDH- 4 filed by the petitioner and to quash the same and consequently direct the respondents to accept the e-Form NDH- 4 filed by the petitioner vide SRN T07127467 dated 03.03.2021 and to issue the notification as regards the petitioner in the Official Gazette as a Nidhi in terms of Rule 3A of the Nidhi Rules, 2014 as amended by Nidhi (Amendment) Rules, 2019.

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For Petitioner(s): Mr.T.Saikrishnan
in both writ petitions

For Respondent(s): Mr.V.M.Shankar
Central Government Standing Counsel

COMMON ORDER

These writ petitions have been filed by the petitioners challenging the orders passed by the 1st respondent, rejecting the application in e-Form NDH-4 filed by the petitioners and to direct the respondents to accept the Form NDH-4 filed by the petitioners.

2.When these writ petitions were taken up for hearing, the learned counsel for the petitioners and the learned Central Government Standing



Counsel appearing for the respondents, would submit that the issue involved in the present writ petitions is squarely covered by the common order of the Division Bench of this Court, dated 20.03.2025, passed in *W.P.Nos.23402 & 23408 of 2024, etc., batch*, whereby, the petitioners therein were granted an opportunity to file their reply. Hence, they would submit that the above said order will hold good for the present writ petitions also and prayed to dispose of the writ petitions. The order passed by the Hon'ble Division Bench reads as follows:

“The writ petitions have been instituted to assail the order passed by the second respondent dated 23.06.2023 rejecting the application filed by the petitioner in Form NDH-4 and to declare the amendment made substituting Section 406 of The Companies Act 2013 with new Section 406 as per The Companies (Amendment) Act 2017 (Act 1 of 2018) published vide gazette dated 03.01.2018 and notified with effect from 15.08.2019 requiring the Nidhi Companies which are already incorporated as Nidhi Companies to once again get a declaration as Nidhi by the Central Government is illegal, excessive, arbitrary and unconstitutional and strike down the same; to declare the amendment made to Nidhi Rules 2014 by Nidhi (Amendment) Rules 2019 vide notification dated 01.07.2019 with effect from 15.08.2019 by inserting Rule 3A and Rule 23A are illegal, excessive, arbitrary and unconstitutional and strike down the same; to declare the amendment made to Nidhi Rules 2014 by Nidhi (Amendment) Rules 2022 vide notification dated 19.04.2022 with effect from 19.04.2022 by inserting provisos to



Rule 3A and Rule 23A are illegal, excessive, arbitrary and unconstitutional and strike down the same.

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2.The learned counsel appearing on behalf of the writ petitioner restricted his prayer by submitting that the second respondent passed orders on the application beyond the time limit of 45 days fixed to dispose of the application. In the present case, the application in Form NDH-4 was filed by the petitioner on 15.04.2020, but the same was rejected by the second respondent in proceeding dated 23.06.2023.

3.A perusal of the impugned order would reveal that certain observations against the petitioner are made with reference to the particulars available in the application and consequently the rejection order was passed. The learned counsel for petitioner would submit that the petitioner will be satisfied if the subsequent reply/explanation given by the petitioner is taken into consideration and a fresh order is passed, by affording opportunity to the petitioner, on merits and in accordance with law.

4.The learned Senior Panel Counsel appearing on behalf of the respondents would submit that reasons are stated in the order impugned. The application was rejected on merits. The larger relief sought for in one of the writ petitions is to declare the provisions of law as null and void.

5.In view of the fact that the petitioner has restricted the relief as such sought for in the writ petitions, this Court is



inclined to pass the following order:-

(i) The petitioner states that it has submitted reply to the impugned order dated 23.06.2023 on 14.07.2023. Apart from the reply dated 14.07.2023, the petitioner is at liberty to submit a fresh reply regarding the compliance of the defects stated in the impugned order dated 23.06.2023, within a period of four weeks from the date of receipt of a copy of this order.

(ii) On receipt of any such reply/explanation from the petitioner, the second respondent shall provide an opportunity to the writ petitioner and thereafter pass appropriate final orders on merits and in accordance with law as expeditiously as possible. However, the legal issue regarding the validity of the provisions of law is left open.”

3. Upon considering the submissions made by the learned counsel for the petitioner and the learned Central Government Standing Counsel appearing for the respondents and in view of the aforesaid order passed by the Hon'ble Division Bench, this Court passes the following order:

i) The petitioners state that they had submitted their respective replies to the impugned orders on 21.03.2025 and 17.08.2024. Apart from the said replies, the petitioners are at liberty to submit a fresh reply regarding the compliance of the defects stated in the said impugned orders, within a period of two weeks from the date of receipt of a copy of this order.

ii) On receipt of any such replies/explanations from the petitioners, the 2nd respondent shall provide an opportunity to the writ petitioners and thereafter,



pass appropriate final orders on merits and in accordance with law, within a period of four weeks from the date of filing of replies by the respective petitioners. However, the legal issue regarding the validity of the provisions of law is left open.

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

28-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

MKN

To

1. The Assistant Director,
Union of India
Ministry of Corporate Affairs,
5th Floor, A Wing, Shastri Bhavan,
Dr. Rajendra Prasad Road,
New Delhi 110 001
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M.DHANDAPANI J.

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