



W.A.(MD) No.1116 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.01.2026

CORAM:

**THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
and
THE HONOURABLE MR.JUSTICE K.K.RAMAKRISHNAN**

W.A.(MD) No1116 of 2025

and

C.M.P(MD)Nos.7035,9085 and 9087 of 2025

Kumar @ Kandasamy

... Appellant/Petitioner

-VS-

- 1.The Commissioner,
Hindu Religious and Charitable
Endowments Department,
Chennai.
- 2.The Joint Commissioner,
Hindu Religious and Charitable
Endowments Department,
Thanjavur.
- 3.The Assistant Commissioner,
Hindu Religious and Charitable
Endowments Department,
Thanjavur.
- 4.The Inspector,
Hindu Religious and Charitable
Endowments Department,
Thirukaattupalli



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WEB COPY Thanjavur District.

5.M.Sivakumar
6.S.Swaminathan
7.S.Veeraiah

... Respondents

Writ Appeal filed under Clause 15 of Letters Patent to set aside the order, dated 04.04.2025 passed in W.P.(MD) No.27990 of 2024, on the file of this Court.

For Appellant : Mr.VR.Shanmuganathan
For R1 to R4 : Mr.J.Ashok
Additional Government Pleader
For R5 : Mr.M.Gnana Gurunathan
For R6 & R7 : Mr.M.Roy and Roy Associates

ORDER

[Order of the Court was made by DR.G.JAYACHANDRAN, J.]

On receipt of the complaint, the Commissioner of HR&CE directed the Assistant Commissioner to conduct an enquiry and on receipt of the report of the Assistant Commissioner, he has passed proceedings in exercising the power under Section 23 of the HR&CE Act to list the temple under the supervision of the HR&CE Department and also passed subsequent orders necessary for administration of the Temple. The said order dated 25.10.2024 is challenged by the appellant viz., Kumar @ Kandasamy.



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2.The learned single Judge, considering the appeal remedy provided under Section 21 of the HR&CE Act, disposed of the writ petition stating that the writ petitioner has an alternate statutory remedy under Section 21 of the HR&CE Act and therefore, can seek redressal before the Commissioner invoking Section 21 of the HR&CE. Being aggrieved by the said order, the present writ appeal is filed.

3.The learned counsel appearing for the appellant/writ petitioner submitted that the impugned order dated 25.10.2024 was issued by the Commissioner and therefore, there cannot be an appeal against the order passed by the same person. The learned Single Judge disposed of the writ petition as if there is an efficacious alternate remedy under Section 21 of the HR&CE Act, which give powers to the Commissioner to call for and examine the records of any Joint Commissioner, Deputy Commissioner or Assistant Commissioner or any trustees of the religious institution, passed an appropriate orders. Whereas the impugned order dated 25.10.2024 emanated from the office of the Commissioner, therefore, there cannot be an appeal before the authorities, who has passed the order under challenge.



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4.This Court, on perusing the provision of the HR&CE Act, is convinced by the submission made by the learned Senior Counsel for the appellant. The learned Single Judge has not considered the scheme of the Act and has wrongly referred to Section 21 of the HR&CE Act as providing an appellate remedy, whereas it is Section 114 of the HR&CE Act, which confers power on the Government to call for the records of any order passed by the authorities under the Act. The Commissioner has listed the subject Temple viz., Arulmigu Sangenthi Muthiah Iyyanar and Karuppar Temple, Palayampatti South, Boothalur Taluk, Thanjavur District, invoking his power under Section 23 of the HR&CE Act, which reads as below:

Section 23 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 establishes that the general superintendence and control of all religious institutions and endowments rest with the Commissioner. It empowers the Commissioner to pass necessary orders to ensure proper administration and lawful appropriation of income.

5.An appeal against such order can be appeal to the Government invoking Section 114, which reads as below:



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“114. Power of Government to call for records and pass orders.—(1) The Government may call for and examine the record of, 1[the Commissioner, 2[or the Additional Commissioner] or any Joint or Deputy or Assistant Commissioner] 3[***] or of any trustee in respect of any proceeding, not being a proceeding, in respect of which a suit or an appeal or application to a Court or an appeal to the Government is provided by this Act, to satisfy themselves as to the regularity of such proceeding or the correctness, legality or propriety of any decision or order passed therein and if, in any case, it appears to the Government that any such decision or order should be modified, annulled, reversed or remitted for reconsideration, they may pass orders accordingly :

Provided that the Government shall not pass any order prejudicial to any party unless he has had a reasonable opportunity of making his representations.

(2) The Government may stay the execution of any such decision or order, pending the exercise of their powers under sub-section (1) in respect thereof.

(3) No application to the Government for the exercise of their power under this section shall be made in respect of any matter unless an application had already been made in respect of the same matter to the Commissioner under section 21 and had been disposed of by him.

(4) Every application to the Government for the exercise of their power under this section shall be preferred



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within three months from the date on which the order or proceeding to which the application relates was communicated to the applicant.”

6. Accordingly, the Writ Appeal stands disposed of giving liberty to the appellant herein to prefer an appeal before the Government under Section 114 of the HR&CE Act and to raise all grounds raised in the writ petition and the writ appeal within a period of 21 days from today. If any such appeal is filed, the Government shall consider the same and pass orders on merits and in accordance with law, within a period of three months from the date of receipt of a copy of the appeal. No order as to costs. Consequently, connected miscellaneous petitions are closed.

[G.J., J.]

[K.K.R.K., J.]

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NCC : Yes / No

Index : Yes / No

Internet : Yes / No

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