RULES ISSUED UNDER THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS ACT, 1959.

Before traversing the rules framed under the Act, a study of certain principles relating to subordinate legislation may be relevant. These principles have been formulated by Courts during a course of years.

The first and foremost principle is that the Legislature cannot delegate to any outside authority its essential legislative function of formulating policy and giving it a statutory form. Needless to say, that in such delegation of powers, guidelines should be laid down by the Legislature for detailed implementation of the policy by the administrative agency. A Legislature in the guise of such delegation cannot however abdicate its functions in favour of an outside authority. But any provision requiring the delegated legislation to be laid before the Legislature for the purpose of its vigil and control will not amount to abdication of its function. Also such laying of rules is only directory and not mandatory.

The Legislature cannot delegate its power to the delegatee to modify or repeal any existing Law, as it may amount to parallel exercise of legislative functions both by the delegator and the delegatee.

It is open to the Legislature to delegate to the Executive to extend different provisions of a statute to different areas at different times.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

In so far as Taxation Laws are concerned, it is not unconstitutional for the Legislature to leave it to the executive to determine details relating to the working of Taxation Laws, such as, the selection of persons on whom the tax is to be levied and the rates at which it is to be charged in respect of different classes of goods, etc.

The Court has powers to scrutinize the delegated legislation and strike it down if, in its view, it is unconstitutional or is against the substantive or procedural provisions of the delegating Act or suffers from excessive delegation.

A delegated authority has to act within the limits of the powers conferred by the Act as the rules cannot override the statute, but can only supplement it. In other words, the delegatee cannot go beyond the clear policy of the Act. It cannot override the Act or make provisions inconsistent with the statute. It is also settled law that any mistake in mentioning the correct provisions under which the subordinate legislation is made will not invalidate it, if there is any other enabling provision to support it.

Any subordinate legislation can be challenged on the ground of unreasonableness under Article 14 of the Constitution or of the enabling statute under which it is made.

There is no need to resort to previous publication of a subordinate legislation, unless the statute itself so provides or where such publication is made a condition precedent for the operation of the delegated legislation.

Requirement of any prior approval or sanction by the enabling statute is mandatory and any non-compliance will invalidate the subordinate legislation and make it ineffective.

A statute may provide for the making of subordinate legislation even before its commencement, but the subordinate legislation will come into force only on the commencement of the Act.

A statute may bestow power to make rules to carry out the purposes of the Act, and then say “In particular and without prejudice to the generality of the foregoing provisions” and the rules may be made to provide for a number of specified enumerated matters. Where power is given to make subordinate legislation in general terms, the enumeration of the subjects is only illustrative and

does not exhaust the general powers. But where power is conferred only with reference to encumerated items, any rule made should come within the ambit of those items and any rule which outsteps it, will be ultra vires.

Any rule can have retrospective operation if so provided or by virtue of retrospective operation of the Act, barring the same conferring penal liability.

Where power is conferred to make a subordinate legislation, fundamentally, the delegatee cannot further sub-delegate the same, unless the Legislature authorises such sub-delegation specifically.

Any order made by the delegatee is one made for or on behalf of the delegator and it cannot be reviewed or revised by the delegator unless there is a provision in the statute itself.

Finally, it may be said that only the Courts have to decide whether there is excessive delegation in any subordinate legislation having regard to enabling provisions in a statute and the scheme and purposes of the Act.

In the Tamil Nadu Hindu Religious and Charitable Endowments Act 22 of 1959, instances of delegation of powers are the general rule making power with itemised subjects, contained in section 116 of the Act. Delegated power to issue notification to extend the Act to Jain Religious Institutions and Charitable Endowments are contained in sections 2 and 3 of the Act. Specific provisions to prescribe rules are contained for instance in section 7A(2), section 12(2)(c) and section 13(2), etc.

The rules framed have stood the test of time with no noticeable instance of excessive delegation in the background of the basic principles of delegation discussed above.

THE PUBLICATION OF NOTICE AND NOTIFICATIONS OF JAIN PUBLIC RELIGIOUS

INSTITUTIONS AND OTHER ENDOWMENTS as betrieb od lista El RULES.*

(G.O. Ms. No. 661, Revenue, dated 5th February 1960)

1. These rules may be called the Publication of Notice and Notifications of Jain Public Religious Institutions and other Endowments Rules, 1960.

2. The notice referred to in the proviso to section 2 and in the proviso to section 3 shall, in addition to publication in the Tamil Nadu Government Gazette, be also published in the language of the locality concerned in a daily newspaper having circulation in the said locality and also be sent by registered post, acknowledgement due, to the trustee of the religious institutions or endowments referred to in section 2, or the charitable endowment referred to in section 2. Refusal by the trustee to receive the notice shall be deemed to be sufficient service.

3. (i) Copies of the notice under section 2 shall be published by aflixiture —

Original rules published in Rules Supplement to Part I of the Fort St. George Gazette, dated the 17th February, 1960. (Page 76)

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(a) on the notice board and if there is no notice board, on the front door of or in any other conspicuous place in the institution concerned; and

(6) on the notice board of the office of the Municipal Council including the Municipal Corporation of Chennai or of the office of the Panchayat or Panchayat Union Council, as the case may be, or village chavadi and if there is no village chavadi, in some other public place in the village in which the institution is situated ;

(ii) Copies of the notice under section 3 shall be published by affixture on the notice board or boards of the institution or institutions, as the case may be, to which the charitable endowment is attached and if there are no notice boards,

on the front door of or in any other conspicuous place in the institution or institutions, as the case may be, to which the endowment is attached.

4. The publication of the notice under rule 3 shall be deemed to be sufficient intimation to persons having interest.

5. A copy of the notification under section 2 or section 3 shall be served and published in the manner laid down in rules 2 and 3 relating to the service and publication of the notice under the said sections.

THE ADVISORY COMMITTEE RULES, 1997.* (G.O. Ms. No. 275, C.T. & R.E. Dept., dated 16th July 1997)

1. These rules may be called the Advisory Committee Rules, 1997.

2. A person who is or was a non-official member, shall be eligible for re-nomination. The Government may, at their discretion, reconstitute the Advisory Committee at any time for its proper functioning.

3. The Commissioner is the Member-Secretary ex-officio shall be the convenor of the meetings of the Advisory Committee.

4. The Advisory Committee shall meet at least once in six months and more often if need be as decided by the Chairman.

5. The meetings of the Advisory Committee shall ordinarily be held at Chennai. However, the Chairman may, if he considers it necessary, at any time hold the meeting at any place outside Chennai.

6. The quorum for the meeting shall be eight. 1o antitoon on

7. Every meeting of the Advisory Committee shall be presided over by the Chairman and in his absence by the Vice-Chairman.

Published in Part III, Section 1 (a) of the Tamil Nadu Government Gazette, Extraordinary, dated the 29th September 1997.

In the absence of the Chairman and Vice-Chairman, the members present may choose one from among themselves to preside over the meeting

8. The question which may come up before any meeting shall be decided by a majority of votes and when the votes are equally divided, the Chairman or the Vice-Chairman or the member presiding over the meeting, as the case may be, shall have and exercise a second and casting vote.

9. The minutes of the proceedings of the meeting shall be recorded in a book to be kept for the purpose and shall be signed by the Chairman, in his absence by the Vice-Chairman or by the presiding member, as the case may be. Any minute of dissent shall be recorded, if required by the dissenting member. The minutes book shall be kept in the office of the Commissioner in his custody in the capacity as the Secretary to the Committee.

10. The subjects on the agenda before the meeting shall be taken up and disposed of in the order, in which they appear in the agenda for the meeting unless the Chairman decides to give preference to any subject or subjects on the agenda. No subject which is not in the agenda shall be taken up at a meeting except with the concurrence of the Chairman. Within ten days from the date of the meeting, a copy of the minutes of the proceedings of the meeting shall be forwarded to the Government and the members of the Advisory Committee by the Member-Secretary of the Advisory Committee.it VEL ESTIS

11. The Member-Secretary shall be responsible for the issue of notice of meeting, the preparation of agenda, the arrangements for the meeting, for the custody of minutes book and communication of the proceedings of the meeting and such other matters relating to the Advisory Committee, as may be prescribed by the Chairman, from time to time. The Member-Secretary shall always be

present at the meeting and shall produce such records as may be necessary for the discussion of the subjects in the agenda.

12. The Advisory Committee may make recommendations in respect of the following matters :

1. arrangements to be made by religious institutions for the

propagation of the religious tenets and the steps to be taker

to enlist co-operation of the public in this regard ; 2. establishment and maintenance of schools or refresher

courses for the training of archakas, adyapakas, Vedaparayanikas and Othuwars and the study of Divyaprabandams, Thevarams and the like including the

study of Indian languages ; 3. establishment and maintenance of University or colleges

or other institutions with special provisions for the study of Hindu Religion, Philosophy or Sastras or for imparting

instructions in temple architecture; 4. amenities to be provided for securing the health, safety

or convenience of the pilgrims visiting the institutions

during festivals ; 5. renovation of temples in need of repairs by enlisting the

co-operation of the public ; 6. general suggestions in accordance with terms of the Trust

and usuage in regard to the better administration of

religious institutions ; 7. the preservation of architectural beauty of temples ; 8. ways and means of increasing the revenue of religious

institutions; and 9. sale of immovable properties vested with religious

institutions. 13. The members of the Committee shall be paid travelling allowance and daily allowance at the rates allowed to members of First-Class Government Committees.

14. (a) The Commissioner shall be the counter-signing and rawing officer for travelling allowance bills of the members of the Committee.

(b) The Commissioner shall encash the travelling allowance bills of the members at the Pay and Accounts Office, Chennai and send the amount to each member by money order or by bank draft at the cost of the Government and the expenditure on such cost shall be met from the permanent advance of the Commissioner.

(c) In the case of the members of the Committee, who are also members of the Legislature or of the Parliament or of a Metropolitan Corporation, a non-drawal certificate shall be obtained from the Legislative Assembly Department or from the Secretariat of Parliament or from the Metropolitan Corporation concerned, as the case may be, before countersignature by the Commissioner.

THE DISTRICT COMMITTEE RULES, 1997.* (G. O. Ms. No. 275, C.T. & R.E. Dept., dated 16th July 1997)

1. Short title.— These rules may be called the District Committee Rules, 1997.

2. Chairman of the District Committee.— The Government shall nominate one of the members of the District Committee constituted under section 7-A of the Act as Chairman of the Committee within --

(a) thirty days from the date of its constitution ; or

(6) fifteen days from the date on which the office of the Chairman becomes vacant.

3. Place of the meetings.—The District Committee shall hold its meetings in the office of the Assistant Commissioner, Hindu Religious and Charitable Endowments Administration Department, of the district concerned for the transaction of official business :

Provided that no meeting shall be held on a day declared by the State Government to be a public holiday.

4. Convening of the meeting of the District Committee.The Assistant Commissioner, Hindu Religious and Charitable Endowments Administration Department of the district concerned, shall be the convenor of the meeting of the District Committee. He shall convene the meeting of the District Committee in consultation with the Chairman of the District Committee and assist in its deliberations. But he shall not, however, have power to vote.

5. Issue of notice for the convening of the meeting.-(1) The convenor shall be responsible for the issue of notice of meeting, preparation of agendas and arrangements for the meeting. Man (2) Meetings of the District Committee shall be convened after issue of notice specifying the date, time and place of meeting. Such notice shall be issued atleast seven clear days before the date of the meeting

(3) The agenda for the meeting shall contain, among others, the names of the institutions, names and other particulars of applications and shall be sent to the Chairman and other members of the Committee along with the notice, by registered post, to their usual place of residence.

S (4) In cases of urgency, the convenor may convene meeting on giving a shorter notice than that specified in sub-ruie (2).

6. Chairman to preside over the meeting.-(1) Every meeting of the District Committee shall be presided over by the Chairman and in his absence, the members present may choose one from among themselves to preside over the meeting.

(2) The Chairman or the presiding member, as the case may be, shall preserve order and shall decide all points of order arising at the meeting and the decision of the Chairman or the presiding members, as the case may be, on any point of order, shall be final

7. The quorum.—(1) The quorum for the transaction of the business at a meeting shall be three.

(2) If, within half-an-hour after the time appointed for the meeting, there is no quorum, the meeting shall stand adjourned, unless all the members present agree to wait longer.

8. Functions of the District Committee.- (1) Preparation of panel of names of qualified persons for appointment of trustees.—The District Committee shall, from the application, received, prepare a panel of qualified persons not exceeding ten in number for each religious institution for being appointed as trustees.

(2) Custody of minutes books, etc.—The minutes of the proceedings of the meeting of the District Committee shall be recorded in a book to be kept for the purpose and shall be signed by the Chairman or in his absence by the presiding member, as the case may be, and by all other members present at the meeting. Any minute of dissent shall be recorded, if required by the dissenting member. The minute book and other records of the proceedings of the District Committee, shall be kept in the custody of the Assistant Commissioner in his office.

9. Access of members to relevant papers.-All papers relating to the agenda shall be made available to the members for inspection at the time of or before the convening of the meeting.

10. Decision by majority of votes.--The issues which come before any meeting shall be decided by a majority of the members present and when the votes are equally divided, the Chairman or the presiding members, as the case may be, shall have and exercise a second and casting vote.

12. Communication of the proceedings of the meetings.The Assistant Commissioner being the convenor shall forward to the Commissioner and the Joint or Deputy Commissioner concerned, a copy of the minutes of the proceedings of every meeting of the District Committee within seven days from the date of the meeting. He shall bring to the notice of the Commissioner

concerned, irregularity, if any, in respect of any item of the proceedings of the District Committee and suggest such action as he may consider necessary.

13. Ceasing to hold office.—The Chairman of the District Committee or any member thereof shall cease to hold office, if he absents himself for three consecutive meetings of the District Committee, without sufficient cause :

Provided that when a person who has ceased to be the Chairman or member by reason of such absence, applies for restoration within one month from the date of the last three meetings, the District Committee may, at the next meeting held after the receipt of such application, restore him to his office of Chairman or member, as the case may be, but such restoration shall not be more than once during his term of office.

14. Resignation of members.—The Chairman or any member of the District Committee may resign his office by giving notice, in writing, to the Government and the resignation shall become effective on its acceptance by the Government. m en In 15. Filling up of the vacancy.—A casual vacancy caused by the resignation of Chairman or a member under rule 14 or otherwise, shall be filled up by fresh appointment by the Government. The term of office of such members shall be for the remainder of the term of the member in whose place he is appointed.

16. Travelling allowances to the Chairman and members.(1) The Chairman and members of the District Committee shall be paid travelling allowance and daily allowance at the rates allowed to members of the First Class Government Committee.

(2) The Assistant Commissioner, having jurisdiction over the area, shall be the countersigning and drawing officer for travelling allowance bills of the Chairman and members of the District Committee.

Tools TOPS VII9V (3) In the case of the members of the Committee who are also members of the Legislature or the Parliament or from the Metropolitan Corporation concerned, a non-drawal certificate shall be obtained from the

Legislative Assembly Secretariat or from the Secretariat of Parliament or from the Metropolitan Corporation concerned, before countersignature by the Assistant Commissioner

THE DELEGATION OF POWERS RULES.*

(G.O. Ms. No. 4850, Revenue, dated 26th November 1960 as amended by G.O. Ms. No. 275 C.T. & R.E.,

dated 16th July 1997) 1. These rules may be called the Delegation of Powers Rules.

2. Delegation of the Commissioner's powers and duties to a Joint Commissioner or a Deputy Commissioner under section 13(2) or an Assistant Commissioner under section 14(3) shall be made in writing.

3. The Commissioner shall have power to vary or cancel an order of delegation and such an order shall be made in writing.

4. An order delegating the powers and duties of the Commissioner to a Joint or a Deputy Commissioner or an Assistant Commissioner or modifying or cancelling the delegation, shall be published in the Tamil Nadu Government Gazette and in the District Gazette in the language or languages of the district or districts concerned and by affixture on the notice boards of the offices of the Commissioner, Joint or Deputy Commissioners and the Assistant Commissioners.

5. The Commissioner, while delegating any of his powers shall expressly reserve to himself the right of exercising the powers vested in him under sections 21 and 22 over the orders passed by a Joint, Deputy or an Assistant Commissioner under the delegated powers.

NOTE Rule 5 seems to be redundant as the power in this regard has to be traced in the statute and cannot be reserved in the rules.

THE SUBMISSION OF BUDGETS, DEPOSITS, ACCOUNTS, RETURNS OR OTHER INFORMATION RULES.

(G.O. Ms. No. 4065, Revenue, dated 26th September 1961 as amended by G.O. Ms. No. 275, C.T. & R.E. Department,

dated 16th July 1997) 1. Short title.—These rules may be called the Submission of Budgets, Deposits, Accounts, Returns or other Information Rules.

2. Explanatory memorandum to accompany budget. Every budget, revised budget or supplemental budget submitted under section 86 shall be accompanied by an explanatory memorandum with reference to each major item of estimated receipt and charge and it shall be in the form shown in Appendix I to these rules in the case of institutions getting an annual income of more than Rs. 5,000/- and in the form shown in Appendix II to these rules in the case of institutions getting an annual income of Rs. 5,000/and less. The budget, revised budget or supplemental budget shall also be accompanied by the statements specified below :

(a) Statement of assets (Other than refundable deposits) as on 1st March

(1) Cash on hand. (2) Cash in current and savings account.

(3) Value of grains and stores. (4) Investments in fixed deposits, National Savings

Certificates, Government bonds and shares with details have to as to each item.

(5) Arrears under inams and leases of lands, building sites

and other rights and decrees. (6) Advances recoverable other than Law Charges. (7) Advances recoverable (Law Charges) (8) Loans to be recovered (with information as to date of

sanction and terms of repayment) of each item. (6) Statement of liabilities as on 1st March — (1) Loans (with information as to date on which taken and

terms of repayment). (2) Taxes, licence fees, contribution to local bodies and

contribution and costs and expenses under sections to recimo92 and 93. ad vism Bolu zona one 2014 (3) Value of provisions, etc., to be paid for.

(4) Salaries and allowances.

(5) Other items. ogt (c) Statement as on 1st March of refundable deposits made by lessees, contractors, employees, etc., with information as to how each amount is invested or held.

MOO (d) Dhittam as in force for daily pooja and festivals.ne gr

(e) Schedule of establishment including ulthurai with information as to pay drawn, the pay that will be drawn at the beginning of the fasli and the increments that may fall due during the fasli to which the budget relates.

V Schedule of establishment as sanctioned or in vogue and a copy of the order of sanction.

THE SUBMISSION OF BUDGETS, DEPOSITS, ACCOUNTS ... RULES

(g) A copy of sanctioned programme of work under section 116(2) (xxii) and a copy of the order of sanction.

(h) Detailed estimates for major repairs and constructions costing Rs. 500/- and more and copies of orders of sanction, if any, by the competent authority :

Provided that in the case of institutions getting an annual income of less than Rs. 5,000/-, statements (f) to (h) need not be sent.

3. Statement to be submitted by the trustee regarding value of tools, etc.—The trustees of every religious institution shall, before the end of August in each year, submit as on the last day of June of the year, a statement giving the following information :

(1) Value of tools and plants less depreciation. (2) Value of lands and buildings belonging to the institution. (3) Value of stamps on hand including postage.

(4) Demand, Collection and Balance Statement for the fasli in respect of lands, buildings, site and their immovable properties and rights and decrees.

(5) Statement of alterations, omissions or additions as required under section 30.

4. Demand, Collection and Balance Statement to be submitted by the trustee.—The trustee of every religious institution shall, before the end of January in each year, submit a Demand, Collection and Balance Statement for the half-year ending with 31st December in respect of lands, sites, buildings and other immovable properties and rights and decrees.

5. Abstract of receipt and expenditure to be submitted by the trustee.- The trustee of every religious institution shall submit within 15 days after the close of each quarter, an abstract of the receipt and disbursement of the quarter under each of the budget heads.

In the case of institution subject to concurrent audit, the trustee of the institution shall make available each month's accounts to the auditor before the 20th of the succeeding month.

6. Statements, etc. to be submitted. The statements, returns and reports mentioned in rules 2 to 5 shall be submitted in the following manner :

| (a) In the case of institutions whose | To the Commissioner ;

annual assessable income exceeds Rs.10 lakhs.to the Commissioner ;

(6) In the case of institutions whose

annual assessable income exceeds Rs. 2 lakhs but does not exceed Rs. 10 lakhs.

(c) In the case of institutions whose To the Joint Commissioner or

annual assessable income the Deputy Commissioner, as exceeds Rs. 10,000 but does not the case may be, having exceed Rs. 2 lakhs.

jurisdiction ;

(d) In the case of institutions not | To the Assistant Commissioner

included in the list published having jurisdiction. under section 46 and is not notified and deemed to have been notified under Chapter VI of the Act (non-listed)

7. Listed institutions to send administration reports.-In respect of every religious institution included in the list published under section 46, an administration report for every fasli shall be sent to the Commissioner within three months of the completion of the fasli year.o of the fasli year. ib933 bas gigget lotosuda

8. In respect of every religious institution the annual income of which is not less than Rs. 2,000, a copy of the budget as approved

THE SUBMISSION OF BUDGETS, DEPOSITS, ACCOUNTS ... RULES

by the Commissioner, Joint Commissioner, the Deputy Commissioner or Assistant Commissioner, as the case may be, shall be sent to the auditor concerned.

9. Notice to be given to the trustees before making alterations, omissions or additions in the budget.-The Assistant Commissioner, the Deputy Commissioner, the Joint Commissioner or the Commissioner, as the case may be, shall issue notice in the first instance when in their opinion the budget requires alterations, omissions or additions, and such notice shall be given to the executive authorities of religious institutions by registered post with acknowledgement due or served by delivery in person to showcause why

such alterations, omissions or additions shall not be made. After obtaining the representation, if any, the budget shall be approved with or without modifications and to make such alterations, omissions or additions in the budget as deemed fit in accordance with sub-section (3) of section 86 of the Act;

10. Contents of the notice.—Such notice shall state in what respect the budget is defective, which of the provisions therein is either excessive, inadequate or incorrect or inadmissible and whether any provision is necessary for any purpose.

11. Time-limit for making representations.—The notice shall specify a reasonable time within which the trustee should submit his representations and if any representations are received, a date for an inquiry into those representations may be fixed in the discretion of the Assistant Commissioner, Deputy Commissioner, Joint Commissioner or the Commissioner, as the case may be.

12. Publication of notice. The notice shall be published by affixture of a copy on the notice board or on a conspicuous part of the premises of the math or temple, to which the specific endowment is attached and where the specific endowment is • attached to more than one math or temple, by affixture on the notice board of the village chavadi and if there is no village chavadi in some other public places in the village wherein the property of the specific endowment is situate.

13. Affixture of notice, if the addressee is not available or refuses to receive notice. If the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, is satisfied that the person to whom a notice is sent willfully absents himself from his residence or refuses to receive the notice, he may order that the notice shall be affixed on the front door or other conspicuous place in his usual place of residence. If the person has changed his residence, the notice shall be sent to the changed address, if it is known, or a copy of the notice shall be affixed on the front door or other conspicuous place of the last known residence. On such affixture he may declare that there has been sufficient service.

Appendix I and II not printed. The Government Orders may be referred to.

THE ALIENATION OF IMMOVABLE TRUST PROPERTY RULES.*

(G.O. Ms. No. 866, Revenue, dated 15th February 1960 as amended by G.O. Ms. No. 275, C.T. & R.E.,

dated 16th July 1997) 1. These rules may be called the Alienation of Immovable Trust Property Rules.

2.(1) Notice of the proposals for any exchange, sale or mortgage and any lease for a term exceeding five years of any immovable property belonging to or given or endowed for the purpose of any religious institution shall contain particulars, in respect of the following, namely :

(a) nature of the proposed transaction ;

(b) correct description of the properties relating to the proposed transaction with information regarding the survey number, extent and boundaries and ward number and door number also in the case of properties within the limits of municipalities and the City of Chennai ; sotto od to bisod Soidon add mo (3)

(c) the revenue assessed on the properties relating to the proposed transaction by way of land revenue, cess, quit-rent, ground-rent, property tax, etc.;

QUE (d) any encumbrance to which the properties relating to the proposed transaction are subject ;

(e) if the proposal is for mortgage, the amount for which the properties are proposed to be mortgaged;

(7) if the proposal is for sale or lease, the probable price or the rental, as the case may be, that is expected ; and

(g) the purpose for which the amount so raised is to be utilised.

The notice shall specify a reasonable time, being not less than 30 days from the date of the issue of the notice, within which objections or suggestions may be sent. It shall also specify the date on which an enquiry, if any, is proposed to be held to consider the objections or suggestions. A copy of the notice shall be served in person or sent by registered post, with acknowledgement due to the trustee or trustees of the religious institutions concerned, and where the properties belong to a specific endowment, also to the trustee or trustees of the temple or math to which the specific endowment is attached. Any refusal or evasion to receive the notice shall be deemed to be sufficient notice.

(2) A copy of the notice shall be published by affixture —

(a) on the notice board of the office of the Commissioner and the Assistant Commissioner having jurisdiction over the area in which the math or temple concerned is situate ;

(b) on the notice board of the front door of the math or temple concerned ;

(c) on the notice board of the office of the Municipal Council including the Corporation of Chennai or the Village Chavadi or the Panchayat Union Council and if there is no Village Chavadi or Panchayat Union Council, in some other public place in the village in which the math or temple concerned is situate ;

(d) in another conspicuous place in the locality which may be selected by the Commissioner in his discretion ; and

(e) in at least one daily newspaper published in the language of the locality where the math or temple concerned is situate :

Provided that where the proposal is in respect of a specific endowment, the properties of which are not situate in the village in which the temple, or math is situate, the notice shall be published also in the village or villages in which the properties are situate.

3. Order sanctioning an exchange, sale or mortgage, or lease for a term exceeding five years shall be communicated by the Commissioner in the form of proceedings under section 34 duly signed by him to the trustee or trustees and

the person having interest, if any, who appeared in the proceedings and shall be published in the manner laid down in clauses (a) to (e) of subrule (2) of rule 2 for the publication of the notice. The order shall also be published —

(a) in the District Gazette in the language of the district concerned in the case of the math or temple or specific endowments attached to a math or temple situated in the district; or

(b) in the Tamil Nadu Government Gazette in the case of a math or temple or specific endowments attached to a math or temple situated in the City of Chennai or to specific endowments attached to maths or temples situated in more than one district.

THE UTILISATION OF SURPLUS

FUNDS RULES.* (G.O. Ms. No. 4524, dated 5th November 1960 as amended by G.O. Ms. No. 275 C.T. & R.E. Department,

dated 16th July 1997.) || 1. These rules may be called the Utilisation of Surplus Fund Rules.

2. The trustee or where there are two or more trustees, the Chairman of the Board of Trustees of a religious institution may submit proposals for diversion of surplus funds to the Commissioner with a statement showing the following particulars :

(i) Receipts during the fasli year ;

(ii) Expenditure during the fasli year ; approv(a) Provision made under section 35 (1); Os candidat disele(b) Provision made under section 86 (2). (

(iii) The surplus relating to the fasli year after making adequate provisions as required under sections 86 (2) and 35 (1) of the Act;

°(2).

(iv) The total accumulated surplus available till the end of the previous fasli with full particulars of investments and dates of maturity of such investment;

(v) Particulars regarding the purposes for which any portion of the surplus may be diverted and the amount that may be so diverted for each such purpose.

3. (1) The Commissioner shall scrutinize the proposal for diversion of surplus funds carefully and shall provisionally decide the amount of surplus that may be diverted.

(2) The Commissioner shall publish a notice in one of the leading local Tamil dailies containing the provisional decision of the Board together with the particulars, such as

(a) the name or names of religious institutions whose surplus fund is to be diverted;

(b) the purpose for which the surplus fund is to be diverted;

(c) the amount proposed to be diverted and invite, objections and suggestions and hold an enquiry to consider the objections and suggestions received thereon.

| 4. The notice shall specify a date, which shall not be less than thirty days from the date of its publication within which objections or suggestions may be sent. It shall also specify the date on which the inquiry will be held to consider the objections or suggestions. 5. A copy of the notice shall be published (i) by affixture

(a) on the notice board or the front door of the religious institution concerned ; to

(b) on the notice board of the offices of the Assistant Commissioner and of the Deputy Commissioner and of the Joint Commissioner having jurisdiction over the area in which the religious institution is situate and of the office of the Commissioner ; bila bolst (c) on the notice board of the office of the Panchayat Union, Municipal Council or the Corporation of Chennai in respect of an

institution within the jurisdiction of a panchayat, a Municipal Council or the Corporation of Chennai, as the case may be ; and

(d) if the religious institution is in a village, in the village chavadi and if there is no village chavadi, in some other public place in the village in which the religious institution is situate or in any other conspicuous place in that locality in which the religious institution is situate ;

(ii) by beat of tom tom in the village where the religious institution is situate :

Provided that where the proposal relates to a specific endowment, the properties pertaining to which are not situate within the limits of the Corporation of Chennai or the Municipality or the village in which the math or temple to which the specific endowment is attached is situate, the notice shall be published in the manner aforesaid also in the place or places where the properties pertaining to the specific endowments are situate. a t 9 9 The publication of the notice in the manner aforesaid shall be deemed to be sufficient intimation to persons having interest.

6. After the inquiry into the objections and suggestions, if any, and after consideration of the connected records, the Commissioner shall either confirm or modify or set aside its provisional decision.

7. The appropriation of surplus amounts as may be sanctioned under rule 6 shall be subject to the following restrictions and conditions :

[(i) The portion of surplus amount sanctioned for appropriation shall be for any one or more of the purposes specified in sub-section (1) of section 66 or for the performance of Hindu marriages among Hindus who are poor or in needy circumstances as specified in section 36-A or for making contribution towards any fund constituted for the purpose of -

(a) feeding the poor ; or Origine (b) constructing any building, shed or centre for feeding the poor as specified in section 36-B.

(ii) Appropriation of any portion of the accumulated surplus of the institution as specified in sub-clause (i) or any portion of such surplus in the income of

the institution for any year as specified in sub-clause (ii) of sections 36, 36-A and 36-B for any or more of the purposes specified above shall not exceed fifty per cent of the surplus income of the institution or ten per cent of the assessable income of the religious institution whichever is less.

(iii) The portion of surplus amount sanctioned by the Commissioner shall be spent solely for the purpose specified in the order. Q (iv) The incurring of expenditure of the portion of the surplus amount sanctioned under section 36, 36-A and 36-B shall be governed by the rules issued under section 116(2) (x) of the Act.]

(Substituted by G. O. Ms. No. 435, C.T. & R.E. Department, dated 16th March 1988)

The Trustee or the Chairman of the Board of Trustees, as the case may be, shall be bound to carry out the orders of the Commissioner.

The Trustee or the Chairman of the Board of Trustees, as the case may be, shall, by the fifth of every month, submit to the Commissioner progress reports periodically until the surplus amount diverted is fully spent for the purpose for which it was sanctioned.

8. A copy of the order of the Commissioner shall be communicated to the trustee or the Chairman of the Board of Trustees, as the case may be, and to the Executive Officer or other officer referred to in the foregoing rules and to such other persons, who appeared at the inquiry to whom it is

considered necessary to communicate the same and be published in the same manner as laid down in rule 5.

The publication of the order in the manner aforesaid shall be deemed to be sufficient intimation to persons having interest. giboot tol

THE NOTICE FOR ENFORCEMENT OF

SERVICE OR CHARITY RULES.* (G.O. Ms. No. 4524, Revenue, dated 5th November 1960 as amended by G. O. Ms. No. 275, C. T. & R. E.,

dated 16th July 1997) 1. These rules may be called the Notice for Enforcement of Service or Charity Rules.

2. Notice of the application under section 38(1) and (2) shall be sent by registered post, acknowledgement due, to the person in possession of the property on which the endowment is a charge or the person responsible in law for the performance of the service or charity, as the case may be. If the Commissioner, Joint Commissioner or the Deputy Commissioner, as the case may be, is satisfied that the person to whom a notice is sent willfully absents himself from his residence or refuses to receive the notice, he may order that the notice shall be affixed on the front door or other conspicuous place in his usual place of residence. If the person has changed his residence, the notice shall be sent to the changed address, if it is known, or copy of the notice shall be affixed on the front door, or other conspicuous place of the last known residence. On such affixture, he may declare that there has been sufficient service.

*

THE ENFRANCHISEMENT OF

DEVADASI INAMS RULES.* (G. O. No. 4682, dated 16th November 1960.) 1.

These rules may be called the Enfranchisement of Devadasi Inams Rules. 2. In these rules, ‘Act means the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

3. The quit-rent to be imposed under sub-section (1) of section 40 of the Act shall be the current assessment on the land, less any quit-rent, jodi or excess charge already payable thereon. The quitrent so imposed shall not be liable to revision.

Explanation. In case of proprietary villages, the current assessment on similar lands in the neighbouring ryotwari villages shall be taken to be the current assessment on the inam land for enfranchisement.

4. As soon as may be after the publication of these rules, the Government shall direct, by a notification in the District Gazette, that the trustee of every temple in the district as well as the devadasi

This rules were issued superseding the original rules published in the Notification SRO. No. A 1202 of 1960 of the Fort St. George Gazette, dated 24th February 1960. Published in Part V of the Fort St. George Gazette, dated the 14th December, 1960. (Page 642)

or other inamdars of land granted for a service auxiliary to the service to be performed by the devadasi concerned, shall send to the District Collector within such time, as may be specified in the notification, a statement in Form ‘A’ annexed to these rules, of the devadasi inams or other inams mentioned in sub-section (8) of section 40 of the Act held in connection with the temple, which should be enfranchised.

5. The Government shall direct the District Collector to make such inquiry as he may think fit to ascertain what inams in the district should be enfranchised by Government under the Act, and collect such information relating to the said inams as he may think necessary. necessary. T ERE S 6. (1) On receipt of a statement under rule 4, the District Collector shall — (a) if he is satisfied

that the statement is in conformity with the provisions of the Act and these rules, fix a date for the inquiry which shall not be less than thirty days from the date of receipt of the statement; and
(b) if he is not so satisfied, return the statement for being brought into such conformity and re-presented within a reasonable period to be specified, which may, however, be extended at the discretion of the Collector.

(2) In cases falling under clause (b) of sub-rule (1) — normu (a) if the statement is not re-presented within the period specified in that behalf or if it is so re-presented within such period but the District Collector is not satisfied that it

has been brought in conformity with the provisions of the Act and these rules, the District Collector may reject the statement; and attesne (b) if the statement is re-presented within the period aforesaid and the District Collector is satisfied that it has been brought into conformity with the provisions of the Act and these rules, the District Collector shall fix a date for the inquiry which shall not be less than thirty days from the date of re-presentation of the statement.

7.(1) In cases where the statement has been re-presented under clause (a) of rules 6(1) and clause (b) of rule 6 (2), a notice for enquiry in Form 'B' annexed to these rules accompanied by a copy of the statement shall be served in the manner specified in sub-rule (2).

(2) Such notice shall be served —

(a) on the Commissioner by a copy being sent by registered post; and

(b) on the trustee and the devadasi or the inamdar, as the case may be, by delivery of copy to such person or some adult male member of his or her family at his or her family at his or her usual place of residence or to the authorised agent of such persons. bielu (3) Such notice shall also be published

(a) on the notice boards of the offices of the Assistant Commissioner, the Tahsildar of the taluk concerned and the District Collector;

(b) on the notice board or the front door of the temple concerned ;

(c) on the notice board of the office of the Municipal Council concerned or the Corporation of Chennai or the village chavadi, as the case may be, and if there is no village chavadi affixed in some other public place in the village in which the temple concerned is situate;

(d) in another conspicuous place in the locality which may be selected by the District Collector in his discretion.

The notice shall also be published in the District Gazette, if the temple is situated in the mofussil or in the Tamil Nadu Government Gazette, if it is in the City of Chennai.

(4) In cases where no statement has been presented under rule 4, the District Collector shall, if he is satisfied that the Devadasi inam or other inam requires enfranchisement, cause a notice for enquiry in Form 'C' annexed to these rules to be served and published in the manner specified respectively in sub-rules (2) and (3). The said notice shall be accompanied by a statement in

Form ‘D'annexed to these rules which shall be prepared by the District Collector from the information available with him. 6 8. If the District Collector is satisfied after the enquiry referred to in rule 7 that the inam should be enfranchised by Government he should send the papers to Government, with full particulars for enfranchisement.

9. On receipt of the report with full particulars of the inam for enfranchisement from the District Collector referred to in rule 8, the Government shall enfranchise the said lands from the condition of service by the imposition of

quit-rent and direct the Inam Commissioner to issue suitable title deeds in the forms annexed hereto. Any title deed that the Inam Commissioner may have previously issued in respect of such grant shall be deemed to have been cancelled from the date on which a fresh title deed is issued and has taken effect.

10. The quit-rent imposed under sub-clause (1) of clause (a) of sub-section (1) of section 40 of the Act shall be paid to the temple from the revenue collections of the village as a beriz deduction.

11. The order of Collector under section 40 (2) shall be published by affixtureOrl(a) on the notice boards of the offices of the Assistant Commissioner, the Tahsildar and the District Collector concerned ; oq (b) on the notice board or the front door of the temple concerned ;

(c) on the notice board of the office of the Municipal Council including the Corporation of Chennai or the village chavadi and if there is no village chavadi, in some other public place in the village in which the temple concerned is situate ;

(d) in another conspicuous place in the locality which may be selected by the Collector in his discretion.

The order shall also be published in the District Gazette in the language of the district in the case of temple situated in the mofussil and in the Tamil Nadu Government Gazette, in the case of temples situated in the City of Chennai.

el Village in which the land lies.

Survey number of paimash number or description serving to identify the land. Description of the land dry, wet or garden or house

(3)

site.

(4)

Extent.

(5)

Name of owner or occupier and names of persons of owning interest in the land by lease, mortgage, etc.

other lands of such a nature. service in this temple and I have satisfied myself that there are no held subject to the performance of Devadasi or other auxiliary 1 Ceritified that the above is a full and true statement of the lands

12 ans

dallesbad Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959). enfranchised under the Tamil Nadu Hindu Religious and trustees and Devadasis in respect of the Devadasi inams to be Statement showing the particulars to be furnished by temple

(See rule 4.) Form A. bosband of the
Trustee/Devadasi and other Inamdar.

THE ENFRANCHISEMENT OF DEVADASI INAMS RULES
(6)
Name of Devadasi or other inamdar who rendered service in respect of his land.

(7)
Whether the interest of the Devadasi or other
inamdar is of the nature described in (a) (i) or (1) | (a) (ii) or (1) (a) (iii) of sub-section (2) of

section
40 of the Act.

Remarks on the origin and nature of the grant and whether any original title deed or relevant documents are available.

Form of the title deed to be issued when the Devadasi is the owner of the land.

19 yd batai muodot (See rule 9.)
oriyoraterreira
Αποποπο Title-deed granted to the Devadasi to be named.) det
By order of the Governor of Tamil Nadu, I acknowledge your title to an inam consisting of the right to a portion of the Government revenue on land measuring. 2 acres of dry acres of wet and acres of garden (be the same a little more or less) originally granted for service and situated in the village of
in the
_estate of in the taluk of
_in the district.

2. This inam being held for
shall now be deemed freed of such service, but shall henceforth be subject to the payment of an annual quit-rent of rupees exclusive of rupees
already payable as jody or quit-rent to the Government of Tamil Nadu and rupees payable as jodi to the proprietor which quit-rent is hereby imposed upon the inam in commutation both of the said service and of the reversionary interest possessed by the State Government in the inam. The inam is now confirmed to you, your representative and assigns to hold or dispose of as you or they think proper subject only to the payment of the above mentioned quit-rent and jodi and to the provisions of the next Clause.

23. The right of the State Government to all minerals, if any, in the land referred to in clause 1 above is hereby expressly reserved to the State Government and the revenue referred to in that clause represents only the right of the State Government to a share in the surface products of such land.

Chennai : Chennai :
D o Guete in this
Dated___19.

Gemeie
Inam Commissioner.

THE ENFRANCHISEMENT OF DEVADASI NAMS RULES Form of
the title deed to be issued when the Devadasi is not **the owner of the land.**

ubav I
ST
(See rule 9.)
No. 020 A camwombeelding bus anoigil Title-deed granted to
the manager for the time being of the temple of
By order of the Governor of Tamil Nadu, I acknowledge your title to an inam consisting of the right to a portion of the Government revenue on land measuring.

acres of dry acres of wet and
acres of garden (be the same a little more or less) and situated in the village of the estate of

in the taluk of the district of
2. This inam which is at present subject to a jodi or quit rent of rupees
per annum payable to the Government of Tamil Nadu and a jodi of rupees per annum payable to the Government of Tamil Nadu and a jodi of rupees
per annum payable to the proprietor and which is confirmed subject to the payments aforesaid to the said Government and the proprietor to Devadasi to be named) during her life-time, and after her death confirmed to the temple of d Jon blooda situated in the village of oond in the estate of_u se in the taluk of in the district of so long as it is maintained. The inam will lapse to the State Government when the temple ceases to be maintained.

3. The right of the State Government to all minerals, if any, in the land referred to in clause 1 above is hereby expressly reserved to the State Government and

the revenue referred to in that clause represents only the right of the State Government to a share in the surface products of such land.

Chennai : 9119992 - 591ming tombre Dated to no 19 di robianos o gyselaar Inam Commissioner.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959
torchianbolaad Form B. #babalit on the
(See rule 7.) Notice under section 40 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959. In the Court of
district. No.

of 19 Subjects : Inam - Religious/Charitable taluk, village T.D.
No. Resumption.

TO
(Name, description and place of residence) Whereas has presented an
applcation to this Court praying for the the whole of the inam
_ enfranchisement of described below on account of portion of the
inam.

Take notice that if you have any cause to show why the inam/ a portion of the inam should not be enfranchised, you should appear in person or by a counsel, fully instructed with proofs in this Court, on the
day of 19 , when the said application will be heard and disposed of, failing which the said application will be heard and disposed of ex parte and it will be presumed that you consent to the enfranchisement of the inam/portion of the inam. Given under my hand and the seal of the Court, this day of
19__ bo Forms C and D not printed - See Gazette NOTE :The State Government have to consider the retention of these Rules, having regard to the fact that the devadasi system has been abolished.

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Dombianos De
Sally on a stronis atoutte e di
Toroitzimmolatito bonito con los broodisbitomo) council THE EXCHANGE, SALES, ETC., OF INAM
LANDS RULES.* be (G. O. Ms. No. 662, Revenue, dated 5th February 1960) 1. These rules may be called the Exchange, Sales, etc., of Inam Lands Rules.

2. Notice of the particulars relating to the proposal for the exchange, sale or mortgage or lease for a term exceeding five years, of the whole or any portion of any inam granted for the support or maintenance of a religious institution or for the performance of a charity or service connnected

therewith or any other religious charity and made, confirmed or recognized by the Government shall be published , -

(i) in the language of the locality in a daily newspaper in circulation in the locality where the math or temple concerned is situate :

Provided that where the value of the property involved in the proposed transaction is less than Rs. 300/-, the requirement of publication of the notice in a daily newspaper may be dispensed with at the discretion of the Government, and

di to 219bTo Isml od teji A Ò * Published in the Rules Supplement to Part 1 of the Fort St. George Gazette, dated 17th February 1960 (Pages 76 and 77).

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(ii) by affixture —

(a) on the notice board or the front door of the math or temple concerned ;

(b) on the notice board of the office of the municipal council including the Corporation of Chennai or village chavadi in the village or villages in which the property proposed to be dealt with is situate, and if there is no village chavadi in a conspicuous place in the said village, or villages and on the notice board of the Panchayat ; and

(c) on the notice board of the offices of the Commissioner and of the Assistant Commissioner having jurisdiction over the area in which the math or temple concerned is situate.

(iii) by beat of tom tom in a busy central place in the locality in which the property is situate.

3. When the proposal relates to an inam granted for service in a religious institution and is made by an office-holder or servant of the institution, notice shall be sent to the trustee of the institution by registered post, acknowledgement due. Notice shall also be given to the person other than the trustee, if he is actually in possession of the property.

4. The notice shall invite objections and suggestions with respect to the proposals and fix the time within which they shall be submitted. They shall be considered after such inquiry as may be necessary.

5. While according sanction, the Government may impose such conditions and give such directions as they may deem necessary regarding the utilisation of the amount raised by the transaction, the investment thereof, and in the case of a mortgage, regarding the discharge of the same within a reasonable period and other relevant factors.

6. After the final orders of the Government on a proposal, another notice shall be given before actually executing the decision. A copy of the order of the Government sanctioning an exchange,

The Exchange, sales etc., of inam LANDS RULES

sale or mortgage or lease for a period exceeding five years shall, in addition to being communicated to the trustee and persons having interest, if any, who appeared in the proceedings, be published by affixture —

(a) on the notice board of the office of the Commissioner and the Assistant Commissioner having jurisdiction over the area in which the religious institution concerned is situate ;

(b) on the notice board or the front door of the religious institution concerned;

(c) on the notice board of the office of the municipal council or the Corporation of Chennai or the village chavadi and, if there is no village chavadi, in some other public place in the village in which the religious institution concerned is situate and on the notice board of the Panchayat Board ;

(d) in a newspaper of the language of the locality where the religious institution is situate :

Provided that where the value of the property involved is less than Rs. 300/-, the requirement of publication may be dispensed with at the discretion of the Government; and

(e) where the religious institution is in one village, and the property to be exchanged, sold or mortgaged or leased for a period exceeding five years is in another village, a copy of the order of the Government shall be affixed on the notice board of the village chavadi of the village in which the property is situate and, if there is no village chavadi, in some other public place in the village in question.

THE RESUMPTION AND REGRANT OF

INAMS RULES.* (G. O. Ms. No. 864, Revenue, dated 15th February 1960.)

1. These rules may be called the Resumption and Regrant of Inams Rules. 32. In these rules, unless there is anything repugnant in the subject or context ons (i) “clause” means a clause of sub-section (2) of section 41 of the Act;

boi (ii) “Commissioner” means the Commissioner appointed under section 9 of the Act.

3. Form of application and presentation thereof.—Every application under clause (a) shall be in Form A annexed to these rules and shall be presented to the Collector in person or by counsel.

4. Copies to accompany application. The application shall be accompanied by as many copies thereof as are required for service on the Commissioner and each of the persons mentioned in clause (b).-due si bantiago

Published in Rules Supplement to Part I of the Fort St. George Gazette, dated 11th May, 1960.
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RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

5. Deed of alienation, if any, to accompany application. If the application is made on the ground specified in sub-clause (i) of clause (a), it shall be accompanied by an authenticated copy of the deed, if any, under which the inam or portion thereof was gifted, exchanged, sold, mortgaged or leased.

6. Procedure of Collector.- (1) On receipt of an application under clause (a), the Collector shall —

(a) if he is satisfied that the application is in conformity with the provisions of the Act and these rules, fix a date for the enquiry which shall not be less than thirty days from the date of the application ; and

(b) if he is not so satisfied, return the application to the applicant for being brought into such conformity and re-presented within a reasonable period to be specified, which may, however, be extended at the discretion of the Collector.

(2) In cases falling under clause (b) of sub-rule (1) —

(a) if the application is not re-presented within the period specified in that behalf or if it is so re-presented within such period but the Collector is not satisfied that it has been brought into conformity with the provision of the Act and these rules, the Collector may reject the application ; and bainio (b) if the application is re-presented within the period aforesaid and the Collector is satisfied that it has been brought into conformity with the provisions of the Act and these rules, the Collector shall fix a date for the inquiry which shall not be less than thirty days from the date of re-presentation of the application.

7. Service and publication of notice of application.- (1) In cases, where an application has been presented under clause (a) the notice referred to in clause (b) shall be in Form B annexed to these

rules, and shall be accompanied by a copy of the application and shall be served in the manner specified in sub-rule (3).

(2) In cases, where the Collector acts on his own motion under clause (a), the notice referred to in clause (b) shall be in

Form B-1 annexed to these rules and shall be served in the manner specified in sub-rule (3). fon (3) Service of such notice shall be effected — W ()

(a) in the case of the Commissioner, by a copy being sent by registered post to the Commissioner ; and

(b) in the case of each of the other persons mentioned in clause (b), by delivery of copy to such person or some adult male member of his family at his usual

place of residence or to the authorised agent of such persons. So (4) Such notice shall be published — oj boli (a) on the notice board of the office of the Assistant Commissioner and Tahsildar and Collector concerned ;

(b) on the notice board or the front door of the math or temple concerned ;

(c) on the notice board of the office of the municipal council including the Corporation of Chennai or the village chavadi and if there is no village chavadi in some other public place in the village in which the temple concerned is situate ;

ni niti (d) in another conspicuous place in the locality which may be selected by the Collector in his discretion.

The notice shall also be published in the District Gazette in the case of math or temple situated in the mofussil and in the Tamil Nadu Government Gazette in the case of math or temple situated in the City of Chennai. 18. Procedure at inquiry.—At the inquiry under clause (b), the Collector shall hear and record the substance of the evidence produced by the parties concerned on such of the following points as are relevant, namely :

(i) whether the inam was or was not made, confirmed or recognized by the Government ; (ii) the purpose for which the inam was granted ;

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(iii) whether the inam consists of both the melvaram and the kudivaram or only of the melvaram ;

(iv) whether the inam or any portion thereof was or was not alienated by exchange, gift, sale, mortgage, or lease for a term exceeding five years ;

(v) what the custom or usage concerning the performance of the charity or service as the case may be is ;

(vi) whether there has been any failure to perform or to make the necessary arrangements for performing the charity or service in accordance with such custom or usage ;

(vii) in case, a portion of the inam has been alienated or is in the enjoyment of any person or persons who has or have failed to perform or make the necessary arrangements for performing his or their part of the charity or service for performing which the inam was granted, whether the portion can be separately sub-divided ;

(viii) whether the math or temple has ceased to exist ; and

(ix) whether the charity or service has become impossible of performance. performance. To Setoa TIDEVIASESIVO

9. Publication of order of resumption.--A copy of every order of resumption passed under clause (a) shall be published in the same manner as in the case of notice published under rule 7(4) above.

10. Time for and presentation of appeals.-(1) The time allowed to a party for preferring an appeal to the District Collector against any order passed by the Collector under clause (a) shall be sixty days from the date of receipt of the order by the party, after excluding the time, if any, taken by

him for obtaining an authenticated copy of the order. hese (2) Such appeal shall be presented to the District Collector in person or by counsel and shall be accompanied —.

(a) by an authenticated copy of the order appealed against ; and

THE RESUMPTION AND REGRANT OF INAMS RULES

ni bobi (b) by as many copies of the memorandum of appeal as are required for service on each of the persons and bodies mentioned in clause (b).

11. Procedure in appeal.-- (1) On receipt of any such appeal, the District Collector shall fix a date for the inquiry and give the notice referred to in sub-clause (i) of clause (d) in the

Form C, annexed to these rules. Every such notice shall be accompanied by a copy of the memorandum of appeal. The notice shall be served in the manner prescribed in sub-rule (3) of rule 7. At the inquiry the District Collector shall peruse the evidence recorded by the Collector under rule 8, hear the parties who may appear before him and pass an order as required by sub-clause (i) of clause (d).

(2) The parties to an appeal shall not be entitled to produce additional evidence, whether oral or documentary, before the District Collector, but if it is found that — tabliers (a) the Collector has refused to admit evidence which ought to have been admitted, or yogi og

(b) the District Collect requires any document to be produced or any witness to be examined to enable him to pronounce judgment, or 102532 Teil on peitub eroitoollog ogsliv od mom judgment, or

(c) there is any other substantial cause, the District Collector may allow such evidence or document to be produced or such witness to be examined. BISTE Wib

Wherever additional evidence is allowed to be produced by the District Collector under the foregoing provisions, he shall record the reason for the admission.

12. Application for execution of order of re-grant .- Any application for the execution of an order passed under clause () regranting any inam or part of an inam shall be presented to the Collector in

Form D annexed to these rules within one year from the date of the order, if no suit is filed in a Civil Court under the proviso to sub-clause (ii) of clause (d) and within sixty days from the date of the disposal of the suit, if one is filed.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

The Collector may, however, for reasons to be recorded in writing, admit an application presented after the period prescribed under this rule.

Explantion.—No suit shall be deemed to be “disposed of" within the meaning of this rule- xml om (a) until the time for preferring an appeal or a second appeal from the decree passed by the Court of first instance or by the first appellate Court, as the case may be, has expirted, or

(b) if an appeal or a second appeal has been preferred within such time until such appeal or second appeal has been finally decided.

13. Manner of execution of order of re-grant.-An order under clause () regranting any inam or part of an inam, shall be executed in the following manner :

(i) Where the inam or part and the re-grant relate to the melwaram only, the Collector shall send an order to the Tahsildar of the taluk concerned, to pay the actual net assessment collected on the resumed inam or part, to the math or temple concerned, or to such religious, educational or charitable institution recommended by the Commissioner, as the case may be, by way of beriz deduction from the village collections during the kist season and to effect necessary changes in the village and taluk accounts; and

6 (ii) Where the inam or part and re-grant comprise both the melwaram and the kudiwaram, the Collector shall issue warrant, authorizing to take possession of the land and deliver it to the math or temple concerned or to such religious educational or charitable institutions recommended by the Commissioner, as the case may be, after removing, if need be, any person bound by the order of re-grant who refuses to vacate the land. To soite

14. Issue of the title deed where inam comprises both warams.In case referred to in clause (ii) of rule 13, the Collector shall, after delivering possession of the land to the math, temple or other institution, as the case may be, send proposals to the Inam Commissioner through the District Collector, for issuing the necessary title deed in its favour. I

THE RESUMPTION AND REGRANT OF INAMS RULES

15. Assessment to be levied on resumed inam consisting only of melwaram.- Where the inam relates to the melwaram only, the assessment levied on the resumed inam shall be —

(a) in case the inam is situated in a ryotwari village, the current assessment levied on similar lands in the vicinity, and

(b) in case the inam is situated in a proprietary village, the current assessment levied on similar lands in the ryotwari village in the neighbourhood.

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RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

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Home

to ANNEXURESZEL ORDER Form A. de Ter

2018

(See rule 3.) Application under section 41(2) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.

1. Name, description, and place of residence of the applicant.

2. If the applicant is not the trustee of the math or temple, or the Commissioner, what interest he has in the math or temple and whether he has obtained the consent of such trustee or Commissioner (a copy of the letter according such consent shall be appended hereto). 3. Name, description, age and place of residence of -
(a) the inamdar or where only a part of the inam is affected, each of the holders of the several parts of the inam, and
(b) the alienee. 4. Whether the inam has been recognized by the Government, if so, the date and number of the title deed issued by the Inam Commissioner should be given.

5. A concise statement of the conditions and return of the grant.

6. Reason for resuming the inam.

Certified that the particulars furnished herein are true to the best of my knowledge and belief.

Signature of the applicant.

THE RESUMPTION AND REGRANT OF INAMS RULES
Form B.

[See rule 7(1)] Notice under section 41(2) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959. In the Court of_ada (cat_ _district.

No. _ of 19 _ Subjects: Inam - Religious/Charitable_ taluk, village T.D.
No. Resumption.

To
(Name, description and place of residence) Whereas
has presented an application to this Court praying for the resumption of the whole of the inam/a portion of the inam described below on account of
Take notice that if you have and cause to show why the inam/ a portion of the inam should not be resumed, you should appear in person or by a counsel, duly instructed with proofs in this Court on od the day of 19_ , when the said application will be heard and disposed of, failing which the said application will be heard and disposed of ex parte and it

will be presumed that you consent to the resumption of the inam/a portion of the inam.

of
Given under my hand and the seal of the Court, this day of

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959
SCHEDULE.

(Description of the inam) ubmit be list Form B-1 1992 abr afton Appliances [See rule 7(2).] indonesia
Notice under section 41(2)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959. In the Court of E ste at the health or district
district
taluk,
consent shall
Budi online hele No.

of 19 _ch trustee on Subjects: Inam district
_ Resumption. To the 1 (Name, description and place of residence)
Whereas I have reason to believe that the whole of the Inam/ a portion of the inam described below should be resumed on account of
Take notice that if you have any cause to show why the inam/ a portion of the inam should not be resumed, you should appear in person or by a counsel duly instructed with proof, in this Court on

the iw bountai_day of og svd to 19_q a when the aforesaid matter will be heard and disposed of, failing which the matter will be heard and disposed of ex parte, and it will be presumed that you consent to the resumption of the inam/ a portion of the inam. Given under my hand and the seal of the Court, this day of

19 ni to totTO S\smi on to noij EU291

Collector

THE RESUMPTION AND REGRANT OF INAMS RULES

SCHEDULE.

Form C 199ms To bolsoilag ubmi mbalims [See rule 11 (1).] e rebautism Notice under section 41(2) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959. Subjects: Inam - Religious/Charitable taluk, _ village T.D. No. Resumption.

- Appeal from the
of the Court of dated_
____------
I
)
(Name, description and place of residence)
Take notice that an appeal from the order of_ in this case has been presented by.

_ and registered in this Court and that the
_ day of 19
has been fixed by this Court for the hearing of this appeal. If no appearance is made by yourself in person or by your counsel, the appeal will be heard and decided in your absence. Given under my hand and the seal of the Court, this day of
19
District Collector.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959
Form D
[See rule 12.] Application for execution of the order of re-grant of the inam under section 41 (2) (f) of the Tamil Nadu Hindu
Religious and Charitable Endowments Act, 1959.

1. Name, description, age and place of the applicant.

2. Number and date of the order for the execution of which the application is made.

3. Whether an appeal has been preferred to this District Collector or a suit has been filed in the Civil Court against the order. If so, with what result.

4. Name, description, age and place of residence of each of the persons against whom the order is sought to be executed.

5. Mode in which the assistance of the collector is required, whether by delivery of land or recovery of money allowance.

Certified that the particulars furnished herein are true to the best of my knowledge and belief.
DOS O my knowicago and Dale case howlithe nam

THE RELIGIOUS INSTITUTIONS CUSTODY OF JEWELS, VALUABLES AND DOCUMENTS

AND DISPOSAL RULES.* (G.O. Ms. No. 4055, Revenue, dated 23rd February 1961

as amended by G.O. Ms. No. 1361, Revenue, dated 5th April 1963 and G.O. Ms. No. 275 C.T. & R.E.,

dated 16th July 1997) 1. Short title.—These Rules may be called the Religious Institutions Custody of Jewels, Valuables and Documents and Disposal Rules.

DOB 2

300DIS 25 de 2. Maintenance of register, etc.—The trustee of every religious institution shall maintain a register in such form as shall be specified by the Commissioner. It shall contain lists of the jewels, the gold vessels, the silver vessels and other valuables. The lists shall give a correct

description and full particulars of the jewels and other valuables and also the gems, if any, in the jewels. The estimated value of jewels and the weight of the jewels and valuables other than the vahanams, shall be stated in the respective lists. Where new jewels or valuables are purchased or otherwise acquired entries shall be made in the said register then and there. When any jewel

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

or valuable is sold, lost, exchanged or altered, an entry shall be made about it in the register and any new jewel or valuable that is substituted shall be entered as a fresh item.

3. Arrangements for the safe custody of jewels and valuables.—The trustee shall be responsible for making proper arrangements for the safe custody of the jewels and valuables. He shall provide iron safe, boxes or other receptacles with locking arrangements. Wherever necessary strong rooms shall be maintained for keeping the iron safe, boxes or other receptacles. The mandapams, halls or rooms, in which gold or silver vahanams or palanquins are kept shall have suitable locking arrangements, and the vahanams shall be covered by dust proof sheets when not in use.

4. Custody of jewels and valuables where there is no executive officer.—Where the institution has no executive officer, the jewels and valuables shall be kept in the custody of the trustee if the number of the trustee is one, and in the joint custody of the Chairman of the Board of Trustees and such other trustee as may be decided upon by all the trustees if the number of trustee exceeds one.

b Notwithstanding anything contained in the Custody of Jewels, Valuables and Documents and Disposal Rules, 1961 and the Installation, Safeguarding and

Accounting of Hundials Rules, 1975, in the case of religious institutions for which there is no hereditary trustee and the functions of the Board of Trustees as the case may be, performed by the executive officer or by a fit person appointed by the Government under clause (b) of sub-section (2) of the section 11 of the Tamil Nadu Hindu Religious and Charitable Endowment (Amendment and Special Provisions) Act, 1976 (President's Act 1976) and in respect of such religious institution, hundials, jewels and valuables are required to be in joint custody immediately before the date of the commencement of the said President's Act, the Government or the Commissioner may, by a special order, direct that the key of one lock of each of the receptacles in which the jewels are kept and when there is a strong room, one key of such strong room and key of cash hundial shall be entrusted by the executive officer or the fit person, as the case may be, to such person as may be authorised in this behalf. 1 (Added by G. O. Ms. No. 886, C. T. & R. E., dated 28th June 1976).

5. Custody of jewels and valuables where there is an executive officer.—Where the institution has an executive officer, the jewels and valuables shall be in the joint custody of the executive officer and the trustee or if the number of trustee exceeds one, the Chairman of the Board of Trustees.

6. Custody of double-lock system.-Where jewels and valuables are in joint custody, each of the safe receptacles in which they are kept and where there is a strong room, such strong room also, shall have at least two locks of different pattern and the key of one of the locks shall be in the custody of one person having a joint custody and that of the other lock shall be in the custody of the other person.

7. Taking out jewel or valuable out of the receptacle or strong room.—Whenever any jewel or valuable in joint custody has to be taken out of the receptacle or the strong room, it shall be done in the presence of the persons having joint custody or their duly authorised agents.

8. Procedure to be followed when jewels and valuables are to be entrusted to an office-holder for use during festival.Jewels and valuables which are not used daily but are used only during

festivals on any special occasion may, when they are required for use, be entrusted to an office-holder after obtaining his written acknowledgement in a register specially kept for the purpose. A written undertaking shall also be taken from the office-holder that he will indemnify the institution against loss or damage of the jewel or valuable. The acknowledgement and the written undertaking shall be in the forms contained in the annexure to these rules. The particulars regarding the jewels and valuable taken out and their serial number in the register maintained under rule 2 and the duration of the period for which the custody is entrusted to the office-holder, shall also be entered in the said register. If the jewel

or order of Court or any custom or usage, in one or more officeholder or servants ,

(a) the trustee and if the number of trustee exceeds one, the Chairman of the Board of Trustees and the Executive Officer, if any, shall have the right to the custody of the key of one of the locks of each of the safe receptacles in which the jewels or valuables are kept and of the key of one of the locks of the door of the strong room, if any;

(b) the provisions of rules 7 to 9 shall be applicable ; and

(c) the Commissioner shall have power to order the taking of such security as he may deem fit from any office-holder or servant who may be entrusted with any jewel or valuable or issue such direction as he may deem fit according as the circumstances of the institution may require.

11. Trustee shall not repair, alter, etc., any jewel or valuable.—A trustee shall not repair, alter, replace, sell, gift away, pledge or destroy any jewels, vahanams, or other valuables in the temple, without the prior permission of the Commissioner.

12. Commissioner to issue instructions for the preservation of articles.—The Commissioner shall issue such instructions to the trustee as may be necessary for the preservation or otherwise of the articles mentioned in the previous rule and the trustee shall be bound to carry out such instructions. 1991 onlinna

13. Trustee shall not melt any jewel or valuable.--A trustee shall not, without obtaining the previous sanction of the competent authority, melt, any jewels or valuables in the temple including kanikkai articles in gold and silver and the competent authority may issue such instructions as may be necessary for the melting and the trustee shall be bound to carry them out.

14. Trustee shall not make any new jewel or vahanam.-A trustee shall not, without obtaining the previous sanction of the competent authority, make any new jewel or vahanam for the use of the temple. (15. Custody of documents. Documents relating to the title of a religious institution to properties and securities such as

or valuable so entrusted is required for more than one day, the trustee shall provide facilities to the officé-holder to keep the jewel or valuable in safety. As soon as the festival or special occasion or the period for which the jewel or valuable is taken whichever is earlier is over, the office-holder shall return the jewel or valuable to the person or persons entitled to possession thereof. Simultaneously with return, a record as to such return shall be made in the register maintained under rule 2.

9. Entrusting jewels and valuable to an archaka or other office-holder.--Notwithstanding the provisions contained in rules 4 to 6, jewels and valuables required for use everyday may on the responsibility of the trustee, be entrusted to an archaka or other office-holder for custody. Such archaka or other office-

holder shall be provided with necessary safe receptacles, with locking arrangements for keeping the jewels and valuables. The trustee shall in such case obtain a written acknowledgement in the register referred to in rule 7 from the archaka or other office-holder in token of receipt of the jewels and valuables and a written muchilika or bond undertaking to be responsible for their

safety, to indemnify the institution for loss or damage arising from his neglect or misconduct and to produce them for check whenever called upon to do so. The trustee shall make periodical verification of the jewels and valuables entrusted under this rule. But, the Executive Officer, if any, or the Chairman of the Board of Trustees in consultation with trustees, may provide additional safeguards, that may be required for ensuring such safe custody in the interests of administration subject to such conditions as the Commissioner may, by general or special order, direct so that responsibility could be shared by other office-holders or archakas entering the garbagraham when the jewels are in actual use. ghalivo

10. Procedure to be followed if possession of jewel or valuable is vested in one or more office-holders under any scheme or any decree of Court.-Where the right of possession of any jewel or valuable is vested under any scheme or any decree

Government promissory notes, stock certificates, debentures, post office cash certificates, National Saving Certificates and fixed deposit receipts of banks obtained by the institution and mortgage deeds, bonds and promissory note in favour of the institution, shall be —

(a) where the institution has more than one trustee and no Executive Officer, in the custody of the Chairman of the Board of Trustees ;

(b) where the institution has more than one trustee and an Executive Officer, in the joint custody under double lock of the Chairman of the Board of Trustees and the Executive Officer ;

(c) where the institution has only one trustee and an Executive Officer, in the joint custody under double lock of the trustee and the Executive Officer, and

(d) where the institution has only one trustee and no Executive Officer, in the custody of the trustee.

16. Documents in joint custody taken out for reference.When any document referred to in rule 15 which is in joint custody, is required for reference, encashment or other purpose, it shall be taken out in the presence of the persons having such custody, or their authorized agents and a record thereof shall be made in a register (containing details of documents) kept for the purpose. When the document is restored to joint custody, an entry thereof shall be made in the register.hu

17. Responsibility of the persons having joint custody. The persons having joint custody shall be responsible for taking timely action for the recovery of any moneys or properties recoverable under the securities and if there is default in taking timely action owing to their neglect or other cause, they shall be

responsible for the loss, if any, to the institution. ' A 18. Rules 16 and 17 to apply to documents in the safe custody of the Chairman.-The provisions in rules 16 and 17 will apply mutatis mutandis in respect of documents in the sole custody of the Chairman of the Board of Trustees.

19. Custody of documents other than those referred to in rule 15.—Documents other than those referred to in rule 15 shall be in the custody of such officer as the trustee or the Chairman of the Board of Trustees, as the case may be, may choose and if the institution has an Executive Officer in the custody of such Executive Officer.

20. Rules 15 to 19 shall be subject to any scheme settled. The provisions of rules 15 to 19 shall be subject to the provisions of any scheme settled or deemed to be settled under the said Act.

21. (1) All the jewels and valuables of religious institutions shall be appraised by a team of officers consisting of a Verification Officer in the cadre of Deputy Commissioner, a Gold-cum-Gem specialist and a Technical Assistant and they shall have the responsibility of appraisement work in all the temples in their respective jurisdiction.

(2) The Verification Officer shall submit a report in detail about the jewels and valuables appraised and it shall specify — 19 A ub (a) whether the institution is listed or non-listed ;

(b) the person who was in management;

(c) the person or persons with whom the jewels and valuables are entrusted for custody and the security furnished by them ; TO 2011 (d) the names of officers who had undertaken the appraisement work ;oo lioste toewidest 291doul (e) the value of the jewels and valuables missing, if any, and the person or persons responsible for the loss; 199

(f) the fineness of each jewel and valuable appraised and its value ; and and un (g) abstract of weights and value of gold, silver and gems appraised. ice

(3) Once in a year, after the first appraisement is made, annual supplementary verification of gold, silver articles, etc., received by religious institutions by means of kanikkai shall be made and a report shall be sent to the Commissioner.

Go (4) Once in five years, with reference to the first appraisement or revised appraisement and annual supplementary appraisement, a consolidation, giving effect to additions and deletions, revised appraisement of jewels and valuables in respect of all religious institutions shall be made and a report specifying the particulars referred to in sub-rule (2) shall be sent to the Commissioner.

A (5) In respect of the reports of appraisement of jewels and valuables relating to the temples having Executive Officers in the cadre of Joint Commissioner, Deputy Commissioner and Assistant Commissioner, the Government shall be

the approving authority. Sul (6) In the case of other temples, the Commissioner shall be the approving authority.

Da

3201 ANNEXURE. I. Form of acknowledgement prescribed under rule 8 issued under section 116 (2) (xii) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

1. Name of the institution : Le Village : genced water Village :
2012 noch betody Taluk / District :
Taluk / District : bebejelo so baie moduly 2. Date and time of issue : 3.
Purpose of issue, i.e., daily use for adorning the deities or
the name of festival or special occasion, etc: Duration of the period for which the jewels and valuables
are entrusted : to oldies 5. Description of jewels and valuables — orang (a) Serial number of the jewels and valuables in the register :
(b) Full description of jewels and valuables in the register : 299 (c) Number of items : of the (d) Weight as shown in the register : and 17 w
(e) Value as shown in the register : mono 6. Name of the officer to whom the jewels and valuables are issued : 7. Time and date of acknowledgement of the recipient :

CUSTODY OF JEWELS, VALUABLES & DOCUMENTS ... RULES

I have taken custody of the jewels and valuables described in column 5 for daily use, festival or special occasion for days from ..... to ..... after verifying and satisfying myself that they tally with the particulars in column 5. Date and time : bono at wodi 10 Vis Tolls gubota
Signature. Place : doinw gailist toidulisani adi 10 zaiditontur Designation. Witnesses : 2201 od boog als bris grizeim as mani ei ol 99Tgs
(a) Issuing Officer : Startpagi2 (6) Any other servant of the institution : bus asa 8. Date and time of return of the jewels and valuables to the

institution :
9. I have checked the jewels and valuables and satisfied myself that they tally with the particulars in column 5 and received them in good condition : un 10. Remarks.

Reverenditet November Date and time :
Signature of the person receiving back the jewels and valuables Place : se intes Pull Designation.

II. Form of undertaking of the office-holders receiving the

jewels and valuables of the institution.

I hereby undertake to be responsible for the safety of the jewels, etc., entrusted to my custody as per my acknowlegement, dated

..... and for adorning the deities as per custom and usage and undertake to return them intact on the expiry of my turn of duty or service in the festival or special occasions and undertake to indemnify Arulmighu / Sri..... ....temple,

..Village. Taluk,.....

..District, for the loss of whole

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

or in part of the jewels and valuables entrusted to my custody or damages caused to them arising out of my carelessness, negligence, misconduct or any other cause as estimated by the trustee or the executive authority of the institution from my personal property and also to produce all or any of them for check at any time under orders of the authorities of the institution failing which I hereby agree to take them as missing and make good the loss accordingly.

Date and time : ita on noin

Signature Place : adulisy pis kliews : Designation of the Office-holder Witnesses - 1. Name of the Issuing Officer and time : 2. Name of any other servant of the institution : Done

THE MANNER OF PUBLICATION OF THE LIST OF RELIGIOUS INSTITUTIONS (OTHER THAN

SHE MATHS OR SPECIFIC ENDOWMENTS on 10 29 ATTACHED THERETO) RULES.* Abm

(G. O. Ms. No. 4524, Revenue, dated 5th November 1960

as amended by G. O. Ms. No. 275, C.T. & R.E.,

dated 16th July 1997) otto ai bomo

1. These rules may be called the Manner of Publication of the List of Religious Institutions (other than Maths or Specific Endowments attached thereto) Rules.

2. The list of religious institutions prepared by the Commissioner under section 46 shall be published —

(i) on the notice board of the office of the Commissioner ;

(ii) on the notice boards of the offices of the Joint and Deputy and Assistant

Commissioners concerned having jurisdiction over the area in which the temple included in the list is situate or the temple to which the specific endowment included in the list is attached is situate ;

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(iii) on the notice board or front door of the temple included in the list of the temple to which the specific endowment included in the list is attached ;

3. Notice of the inclusion or omission of any religious institution in the list shall be sent to the trustee or trustees of the religious institution concerned.

4. Any modification of the list shall be communicated to the trustee or trustees and shall also be published in the manner laid down in rule 2. O VOITAS

NOTE: The lists published by affixture on the notice boards of the offices of the Joint Commissioners, Deputy Commissioners and Assistant Commissioners shall contain only the names of the religious institutions within the jurisdiction of the officers concerned. For the purpose of rule 2(iii), it shall be sufficient if the notice contains the information that the religious institution concerned is one to be included in the list.

THE FUNCTIONING OF THE BOARD OF

TRUSTEES RULES.*

(G.O. Ms. No. 4524, Revenue, dated 5th November 1960 as amended by G.O. Ms. No. 1244 C.T. & R.E., dated 13th August 1979 and G.O. Ms. No. 275 C.T.

& R.E.,

dated 16th July 1997)

1. These rules may be called The Functioning of the Board of Trustees Rules.

1A. The Assistant Commissioner shall, for purpose of constituting the Board of Trustees, group religious institutions whose annual income is less than ten thousand rupees and are situated within a radius of ten kilometers for better management and governance of such religious institutions.

2. (1) The Board of Trustees of a religious institution shall meet ordinarily once in a month and more often, if need be, for the transaction of the business of the religious institution. Meetings shall be convened by the Chairman of the Board of Trustees :

Provided that not more than three months shall lapse between the date of one meeting of the Board of Trustees and that of the next.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(2) In the case of religious institutions having an Executive Officer, meetings shall be convened by the Executive Officer on such dates as he may fix in consultation with the Chairman of the Board of Trustees :

Provided that the Executive Officer shall himself fix the date for a meeting if the Chairman on a reference made to him in writing by the Executive Officer in that behalf, does not communicate his opinion to the Executive Officer within the time specified in such reference.

(3) In the case of a religious institution which has no executive Officer, the meeting shall be convened by the Chairman of the Board of Trustees on such dates as he may fix.

3. The meetings of the Board of Trustees shall be held at the place where the religious institution is situated and in the premises of the religious institution itself or in the premises of its office. Where the religious institution is a specific endowment having no office premises, the meeting shall be held at the places fixed by the Commissioner, Joint Commissioner, the Deputy

Commissioner or the Assistant Commissioner, as the case may be. 2991TT 14.(1) Notice of a meeting specifying the date, time and place of the meeting with a copy of the agenda for the meeting shall be caused to be served by the Executive Officer or the Chairman of the Board of Trustees, as the case may be, on the trustees at least seven days prior to the date fixed for the meeting. Such service shall be effected by giving or tendering the notice to every trustee personally or if it cannot be so effected, by sending the notice to them by registered post with acknowledgement due to his usual place of residence. The agenda shall be prepared by the Executive Officer or the Chairman, as the case may be, and where the Executive Officer prepares the agenda, he shall include in the agenda the subjects suggested by the Chairman. It shall, however, be open to the Board of Trustees to hold a meeting without observing the requirement as to notice when all the trustees agree to waive that requirement.

THE FUNCTIONING OF THE BOARD OF TRUSTEES RULES

(2) In cases of emergency, the Executive Officer or the Chairman of the Board of Trustees, as the case may be, may convene a meeting on giving shorter notice than that specified in sub-rule (1).

(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. im od

5. All papers relating to the agenda shall be made available to the trustees for inspection at the place of the meeting and at the time of or before the commencement of the meeting.

6. Where the number of trustees is three, the quorum for the meetings shall be two, and where the number of trustees is five, the quorum shall be three and

where the number of trustees exceeds five, the Commissioner shall decide what the quorum shall be :

Provided that such number shall not be less than one-third of the total number of trustees or three whichever is higher.

If within half an hour after the time appointed for the meeting, a quorum is not present, the meeting shall stand adjourned, unless the trustees present agree to wait longer.

7. Every meeting of trustees shall be presided over by the Chairman and in his absence, by a trustee chosen by the meeting to preside for the occasion.

8. The questions which may come before any meeting shall be decided by a majority of votes and when the votes are equally divided, the Chairman or the trustee presiding for the occasion, as the case may be, shall have and exercise a second and casting vote.

9. The Executive Officer, if any, of the religious institution shall always be present at the meetings, produce whatever accounts, registers or records, cash or other movable properties which are called for by the trustees or are relevant to the subjects in the agenda. The Executive Officer shall not be entitled to vote.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

10. Minutes of the proceedings at each meeting shall be recorded in a book to be kept for that purpose and shall be signed by the Chairman or the trustee who presided at such meetings, as the case may be, and all the other trustees present at the meeting. The minutes book shall be kept in the office of the institution in the custody of the Chairman or in the custody of the Executive Officer in the case of an institution having an Executive Officer.

11. The minutes shall be recorded in English or in Tamil as may be decided upon by the trustees.

12. Within a week from the date of the meeting, a copy of the proceedings of such meeting shall be forwarded to the Assistant Commissioner in respect of the institution in the jurisdiction of the Assistant Commissioner, or to the Joint Commissioner or the Deputy Commissioner in respect of the institution in the jurisdiction of the Joint Commissioner or the Deputy Commissioner and to the Commissioner in respect of the other institutions. The respective authorities specified in this rule shall examine the proceedings of the meeting whether there is any need to invoke suo motu revision by the Commissioner under section 21.

13. The Chairman or the presiding trustee, as the case may be, shall maintain order and decorum at the meetings and the subjects on the agenda shall be taken for consideration in the order in which they appear in the agenda unless it is decided at the meeting that they should be taken up otherwise.

14. All matters relating to the administration of the religious institution shall be decided at the meetings of the Board of Trustees. The Executive Officer or the Chairman of the Board of Trustees, as the case may be, shall carry into effect the decisions of the Board of Trustees after obtaining the orders of the competent authority on individual subjects.

15. (1) The Executive Officer (in the case of a religious institution having an Executive Officer) or the Chairman of the Board of Trustees, as the case may be, may, in case of emergency, ascertain the opinion of the Board of Trustees by circulation of the

THE FUNCTIONING OF THE BOARD OF TRUSTEES RULES

records among all the trustees and in case of unanimity of opinion carry out the decision. If there is a difference of opinion among the trustees during such circulation, the matter shall be considered at an emergent meeting of the Board of Trustees concerned for that purpose.

(2) Every unanimous decision ascertained in circulation shall be placed before the next meeting of the Board of Trustees for confirmation. so mi o s. 38 398199 oda

16. Election of the Chairman shall be made at a special meeting and shall be by secret ballot. When there is no Chairman in office for convening a special meeting, the Assistant Commissioner having jurisdiction over the area in which the institution is situate or any officer specially authorized by the Assistant Commissioner, Deputy Commissioner, Joint Commissioner or the Commissioner, as the case may be, in this behalf shall convene the special meetings and preside over them. He shall not, however, have power to vote. If the voting results in a tie, the presiding officer shall cast lots and the person in whose favour the lot is drawn shall be deemed to be elected.

17. A copy of the minutes of the proceedings of the meetings shall be sent to the Commissioner, Joint Commissioner, Deputy Commissioner or the Assistant Commissioner, as the case may be, and the results of election shall be notified by affixture on the notice board or front door of the temple or in the case of a specific endowment attached to a temple on the notice board or front door of the temple to which it is attached.

18. The Chairman shall be elected under sub-sections (1) and (2) of section 48 within 60 days of the date of the order of appointment of the last trustee constituting the Board of Trustees or within thirty days from the date of order directing the election of a Chairman or within fifteen days before the date of expiry of the period of the outgoing Chairman.

18-A. If no Chairman is elected within the period specified in rule 18, the Government, the Commissioner, the Joint

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, shall nominate the Chairman.

19.(1) The Chairman elected or nominated by the Government, the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, either under subsection (1) or under sub-section (2) of section 48 shall hold office for a period of three years from the date of his election or nomination, unless he ceases to be a trustee in the meanwhile.

(2) Omitted.

20. The Chairman may resign his office in writing and the resignation shall take effect from the date on which it is accepted by the Commissioner or the Board of Trustees.

b. THE PUNISHMENT OF OFFICE-HOLDERS

AND SERVANTS OF RELIGIOUS INSTITUTIONS (OTHER THAN MATHS AND on SPECIFIC ENDOWMENTS ATTACHED

12. THERETO) RULES.* (G.O. Ms. No. 4524, Revenue, dated 5th November, 1960)

1. These rules may be called the Punishment of Office-holders and Servants of Religious Institutions (other than Maths and Specific Endowments Attached thereto) Rules. 22. (a) No order imposing any punishment other than a fine under sub-section (1) of section 56 (other than an order based on facts which have led to his conviction by a criminal court) shall be made against any office-holder or servant unless he has been informed, in writing, of the grounds on which it is proposed to take action and has been afforded an adequate opportunity of defending himself. The grounds on which it is proposed to take action shall be reduced to the form of a definite charge or charges which shall be communicated to the person charged, together with statement of the allegations on which each charge is based and of any other circumstances which it is proposed to take into consideration in passing orders in the case.

He shall be required within a reasonable

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Published in Part V of the Fort St. George Gazettee, dated the 30th November, 1960 (Page 525)

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time, to put in a written statement of his defence and to state whether he desires an oral enquiry or only to be heard in person. An oral enquiry shall be held if such an enquiry is desired by the person charged or is decided upon by the trustee. At that enquiry, oral evidence shall be heard as to such of the allegations as are not admitted, and the person concerned shall be entitled to crossexamine witnesses, to give evidence in person and to have such witnesses called as he may wish, provided that the trustee may, for special and sufficient

reason to be recorded in writing, refuse to call witness or require the delinquent to bear the expenses of such witnesses. After the enquiry has been completed, the person charged shall be entitled to put in, if he so desires, any further written statement of his defence. If no oral enquiry is held and if he had desired to be heard in person, a personal hearing shall be given to him. The proceedings shall contain a sufficient record of the evidence and a statement of the findings and the grounds thereof. Every order of suspension, removal or dismissal shall state the charges, the explanation and the finding on each charge with the reasons therefor.

(6) In every case, where it is proposed to impose fine on the office-holder or servant, he shall be given a reasonable opportunity of showing cause against the action proposed to be taken against him.

3. The requirements of rule 2 shall not apply where the person concerned has absconded, or where it is for other reasons impracticable to communicate with him. All or any of the provisions of rule 2, may, in exceptional cases for special and sufficient reasons to be recorded in writing, be waived by the trustee, where there is difficulty in observing exactly the requirements of the rule and those requirements can be waived without injustice to the person charged. II4. Pending the disposal of the grave charges against the officeholder or servant, the trustee may place him under suspension when such suspension is necessary in the interest of public service.no ETA 5. Every order of punishment under sub-section (1) of section 56 shall be communicated in writing to the person against whom it is passed.

THE MANNER OF PUBLICATION OF THE STANDARD SCALE OF

EXPENDITURE RULES* (G. O. Ms. No. 860, Revenue, dated 13th February 1960 as amended by G. O. Ms. No. 275 C.T. & R.E., Department

dated 16th July 1997) | 1. These rules may be called the Manner of Publication of the Standard Scale of Expenditure Rules.

2. The order passed by the Assistant Commissioner, the Deputy Commissioner, the Joint Commissioner or the Commissioner, as the case may be, under sub-section (3) of section 58 of the Act shall be published by affixture

(i) on the notice board or front door of the temple concerned ;

(ii) on the notice board of the office of the Joint Commissioner or Deputy Commissioner and of the Assistant Commissioner having jurisdiction over the area in which the temple concerned is situate ; and

Original rules published in Rules Supplement to Part 1 of the Fort St. George Gazette, dated the 30th March 1960 (Page 140)

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(iii) on the notice board of the office of the Panchayat in which the temple concerned is situate.

3. Proposals for fixing the Dhittam or Scale of expenditure in the institution shall be sent by the trustee or the Chairman, Board of Trustees of a religious institutions

(a) in the case of institution whose annual assessable income exceeds Rs. 2 lakhs and above. (6) | in the case of institution whose annual assessable income To the Commissioner ; To the Joint Commissioner or the Deputy Commissioner, as the case may be, having jurisdiction ; exceeds Rs. 10,000 but does not exceed Rs. 2 lakhs.

(c) in the case of institution not | included in the list published to the Assistant under section 46 and is not a religious institution notified and jurisdiction. Commissioner having deemed to have been notified under Chapter V of the Act.

THE FRAMING OF SCHEMES RULES.*

(G.O. Ms. No. 4851, Revenue, dated 26th November 1960 as amended by G. O. Ms. No. 265, C.T. & R.E., dated 8th March 1975 and G. O. Ms. No. 275, C.T. & R.T., dated 16th July 1997). 1. These rules may be called The Framing of Schemes Rules.

2. The consultation required under sub-sections (1), 5(a) and 5(b) of section 64 shall be made in the following manner.

(a) When the Joint/Deputy Commissioner proposes on his own motion to take action under sub-section (1) or 5(a), or (5) (6) of section 64 in respect of any institution coming under that section or where an application under sub-section (1) is received by him, he shall give notice of his proposal or the application, as the case may be, to the trustee or the trustees and the Assistant Commissioner, if any, having jurisdiction over the institution and the persons having interest calling upon them to submit any representations they may wish to make before a date to be specified in such notice, which shall not be less than two months from the date of its issue. 2 101 *

Original rules published in Part V of the Fort St. George Gazette, dated the 21st December, 1960 (Page 681).

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(b) If, after a consideration of the objections, or suggestions, if any received by him, he has reason to believe that a scheme should be settled, or modified or

cancelled, he shall give notice to the trustee or the trustees, Assistant Commissioner, if any, having jurisdiction over the institution and the persons having interest, of his intention to settle, modify or cancel a scheme of administration for the institution and call upon to submit in writing any objections or suggestions they may wish to make before the date specified in such notice for an enquiry.

(c) The notice under sub-rules (a) and (b) shall be sent by registered post to the trustee or the trustees and to the Assistant Commissioner concerned and the persons having interest. A copy of the notice shall be affixed on the notice board or front door of the temple and in the case of a specific endowment attached to a temple, on the notice board or front door of the temple to which the specific endowment is attached, on the notice board of the Joint/ Deputy Commissioner, and on the notice board of the office of the Assistant Commissioner within whose division the institution is situate, and on the notice board of the office of the Municipal Council including the Corporation of Chennai or village chavadi concerned. Such affixture shall be deemed to be sufficient intimation to persons having interest. All representations submitted in time by the trustee or the Assistant Commissioner, if any or persons having interest shall be taken into consideration by the Joint/Deputy Commissioner in settling, modifying or cancelling the scheme.

b. 3. While considering the modification or cancellation of a scheme in force settled or modified by the Court in a suit under sub-section (1) of section 70 or on an appeal under sub-section (2) of that section or of a scheme in force deemed to have been settled or modified by the Court under clause (1) of sub-section (2) of section 118, the Joint/Deputy Commissioner shall give notice of the modifications or the reasons for cancellation proposed by him to the trustee or the trustees and the Assistant Commissioner, if any, having jurisdiction over the institution and persons having

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(b) If, after a consideration of the objections, or suggestions, if any received by him, he has reason to believe that a scheme should be settled, or modified or cancelled, he shall give notice to the trustee or the trustees, Assistant Commissioner, if any, having jurisdiction over the institution and the persons having interest, of his intention to settle, modify or cancel a scheme of administration for the institution and call upon to submit in writing any objections or suggestions they may wish to make before the date specified in such notice for an enquiry.

(c) The notice under sub-rules (a) and (b) shall be sent by registered post to the trustee or the trustees and to the Assistant Commissioner concerned and the persons having interest. A copy of the notice shall be affixed on the notice board or front door of the temple and in the case of a specific endowment attached to a temple, on the notice board or front door of the temple to which the specific endowment is attached, on the notice board of the Joint/ Deputy

Commissioner, and on the notice board of the office of the Assistant Commissioner within whose division the institution is situate, and on the notice board of the office of the Municipal Council including the Corporation of Chennai or village chavadi concerned. Such affixture shall be deemed to be sufficient intimation to persons having interest. All representations submitted in time by the trustee or the Assistant Commissioner, if any or persons having interest shall be taken into consideration by the Joint/Deputy Commissioner in settling, modifying or cancelling the scheme.

b. 3. While considering the modification or cancellation of a scheme in force settled or modified by the Court in a suit under sub-section (1) of section 70 or on an appeal under sub-section (2) of that section or of a scheme in force deemed to have been settled or modified by the Court under clause (1) of sub-section (2) of section 118, the Joint/Deputy Commissioner shall give notice of the modifications or the reasons for cancellation proposed by him to the trustee or the trustees and the Assistant Commissioner, if any, having jurisdiction over the institution and persons having

THE FRAMING OF SCHEMES RULES

interest calling upon them to submit any representations, they may wish to make before a date to be specified in such notice which shall not be less than two months. ooge od ono

4. Every order of the Joint/Deputy Commissioner settling or modifying or cancelling a scheme under section 64 shall be published as follows :

(i) by affixture on the —

(a) notice board or front door of the institution concerned, and in the case of a specific endowment on the notice board or front door of the institution to which the specific endowment is attached ;

(b) notice board of the office of the Municipal Council, including the Corporation of Chennai or village chavadi concerned; mo box (c) notice boards of the offices of the Assistant Commissioner and the Joint/Deputy Commissioner concerned ;

(d) any other conspicuous place in the locality in which the institution is situated ;

HD So (ii) by publication in the —

(b) Tamil Nadu Government Gazette in the case of a specific endowment attached to temples in more than one district or in the case of an institution situated in the City of Chennai or in the case of a specific endowment attached to one or more institutions in the City of Chennai and one or more institutions in one or more districts.

5. The consultation required under sub-section (1), 4(a) and 4(b) of section 65 shall be made in the following manner :

(a) When the Commissioner proposes on his own motion to take action under sub-section (1) or 4(a) or 4(b) of section 65 or where an application under sub-section (1) is received by him, he shall give notice of his proposal or the application, as the case may

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be, to the trustee or the trustees and the persons having interest calling upon them to submit any representations they may wish to make before a date to be specified in such notice which shall not be less than two months from the date of its issue. od (b) If, after considering the objections or suggestions, if any, received by him, he has reason to believe that a scheme should be settled, modified or cancelled, he shall give notice to the trustee or the trustees and the persons having interest, of his intention to settle, modify or cancel a scheme of administration for the math or a specific endowment attached to a math and call upon them to submit in writing any objection or suggestion they may wish to make before the date specified in such notice for an enquiry.

(c) The notice under sub-rules (a) and (b) shall be sent by registered post to the trustee or the trustees and to the Assistant Commissioner concerned. A copy of the notice shall be affixed on the notice board or the front door of the math and in the case of a specific endowment attached to a math, on the notice board or front door of the math to which the specific endowment is attached, on the notice board of the office of the Joint/Deputy Commissioner, within whose division the math is situate, and on the notice board of the Municipal Council including the Corporation of Chennai or village chavadi concerned. Such affixture shall be deemed to be sufficient intimation to persons having interest. All representations submitted in time by the trustee or the trustees or the Assistant Commissioner, if any, or the persons having interest shall be taken into consideration by the Commissioner in settling, modifying or cancelling the scheme.

6. While considering the modification or cancellation of a scheme in force settled or modified by the Court in a suit under sub-section (1) of section 70 or on an appeal under sub-section (2) of that section or of a scheme in force deemed to have been settled or modified by the Court under clause (a) of sub-section (2) of section 118, the Commissioner shall give notice of the modifications or reasons for the cancellation proposed by him to the trustee or the trustees and the persons having interest

THE FRAMING OF SCHEMES RULES

calling upon them to submit any representation they may wish to make before a date to be specified in such notice which shall not be less than two months.

17. Every order of the Commissioner, settling, modifying or cancelling a scheme under section 65 (5) shall be published as follows :

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15. (a) notice board or front door of the institution concerned, and in the case of a specific endowment on the notice board or front door of the institution to which the specific endowment is attached;

(b) notice board of the office of the Municipal Council, including the Corporation of Chennai or village chavadi concerned ;

(c) notice boards of the offices of the Assistant Commissioner and the Joint/Deputy Commissioner concerned ;

(d) any other conspicuous place in the locality in which the institution is situated.

(ii) by publication in the Tamil Nadu Government Gazette. 8. (1) The powers of the Joint/Deputy Commissioner under section 64 (5) (a) or the Commissioner under section 65 (4) (a) respectively to modify or to cancel a scheme settled or deemed to have been settled by a Court, shall be subject to the condition that the Joint/Deputy Commissioner or the Commissioner, as the case may be, shall satisfy himself that such modification or cancellation is necessary under all or any of the following circumstances, namely :

1. Where the provisions already contained in the scheme could not be worked out properly in the interests of the institution concerned.

2. Where the provisions though ordinarily precise and complete had become under altered circumstances unsuitable to carry out the intentions and objects of the provisions.

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3. Where a scheme framed by the Court itself had in like manner become unsuitable for the purpose.

4. Where it is necessary to provide sufficient safeguards for the protection of the properties of the institutions and for realisation of the income therefrom. 5. Where it is felt necessary to eliminate or minimise the difficulties which may arise in the matter of nomination or election of trustee or trustees or other procedure, if any, contemplated in such scheme.

(Rule 8 was added by G.O. Ms. No. 265, C.T. & R.E., dated 8th March 1975).

THE APPROPRIATION OF ENDOWMENTS

RULES.* (G. O. Ms. No. 4851, Revenue, dated 26th November 1960
as amended by G.O. Ms. No. 275 C.T. & R.E. onhooge s lodoue dated 16th July 1997)

1. These rules may be called the Appropriation of Endowments Rules.

2. A notice as detailed in rule 3 shall be served on or sent by registered post with acknowledgement due to the trustee or trustees of the religious institution.

3. Notice of the proceedings under sub-section (1) of sub-section (2) of section 66 for the appropriation of endowments shall contain particulars of the endowments and the purpose or purposes for which the appropriation is proposed. The notice shall specify a date which shall not be less than thirty days from the date of its issue, within which objections or suggestions, if any, may be sent. It shall also specify the date on which an inquiry, if any, is proposed to be held to consider the objections or suggestions.

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RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

4. A copy of the notice shall be published by affixture :

(a) on the notice board of the office of the Assistant Commissioner in whose division the institution is situate and the office of the Joint Commissioner and the Deputy Commissioner ;

(b) on the notice board or the front door of the temple or math concerned ;

(c) on the notice board of the office of the Municipal Council including the Corporation of Chennai or village chavadi and if there is no village chavadi on some other public place in the village in which the temple or math is situate ; and

(d) in any other conspicuous place in the locality in which the temple or math is situate which may be selected by the Joint Commissioner or the Deputy Commissioner, as the case may be, in his discretion :

Provided that where the proposal is in respect of a specific endowment, the properties of which are not situate in the municipality including the Corporation of Chennai or village in which the temple or math is situate, the notice shall also be published in the manner aforesaid in the place in which the properties are situate. Su

5. A copy of the order of Joint Commissioner or the Deputy Commissioner, as the case may be, shall, in addition to being communicated to the trustee or trustees and to the persons who appeared in the proceedings, be published in the manner laid down in rule 4 for the publication of the notice.

The order shall also be published in the District Gazette in the case of a math or temple or specific endowment attached to a math or temple situated in the district or in the Tamil Nadu Government Gazette in the case of a math or temple or specific endowment attached to a math or temple situated in the City

of Chennai or to specific endowments attached to a math or temple situated in more than one district.

THE DETERMINATION OF PROPERTIES OF DEFUNCT INSTITUTIONS RULES.*

(G.O. Ms. No. 4851, Revenue, dated 26th November 1960 as amended by G.O. Ms. No. 275 C.T. & R.E.

dated 16th July 1997)

1. These rules may be called the Determination of properties of Defunct Institutions Rules.

2. When the Joint Commissioner or Deputy Commissioner, as the case may be, proposes to take action under sub-section (1) of section 67, notice of the enquiry shall be sent by registered post with acknowledgement due —

(a) to the person or persons in possession of the properties of the religious institution in question ;

(b) to the person or persons, if any, who was a trustee or were trustees, of the institution before it ceased to exist ; and

(c) where the religious institution was a specific endowment, to the trustee or trustees of the temple or math to which the specific endowment was attached.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

3. A copy of the notice shall be published — (a) by affixture —

(i) on the notice board of the office of the Assistant Commissioner having jurisdiction over the area in which the temple or math concerned was situated and of the office of the Joint Commissioner or Deputy Commissioner, as the case may be ;

(ii) on the notice board of the office of the Municipal Council including the Corporation of Chennai or village chavadi and if there is no village chavadi, in some other public place in the village in which the temple or math was situated ; and

(iii) in another conspicuous place in the locality in which the temple or math was situated which may be selected by the Joint Commissioner or Deputy Commissioner, as the case may be, in his discretion ;

(b) by beat of tom tom in the locality in which the temple or math was situated :

Provided that where the proposal is in respect of a specific endowment, the properties of which are not situate in the Municipality including the Corporation of Chennai or village in which the temple or math to which a specific endowment was attached was situated, the notice shall also be published in the manner aforesaid in the places in which properties are situate.

|| 4. When the Joint Commissioner or Deputy Commissioner, as the case may be, proposes to take action under sub-section (2) of section 67, notice of the enquiry shall be sent by registered post with acknowledgement due to the person in possession of the building or place which has ceased to be used for religious worship or instruction. A copy of the notice shall also be published by affixture--

(i) on the notice board of the office of the Assistant Commissioner having jurisdiction over the area in which the building or other place which was being used for religious worship

THE DETERMINATION OF PROPERTIES OF DEFUNCT INST.. RULES

or instruction is situate and of the office of the Joint Commissioner or Deputy Commissioner, as the case may be.

(ii) on the notice board of the office of the Municipal Council including the Corporation of Chennai or village chavadi and if there is no village chavadi in some other public place in the village in which the building or other place which was being used for religious worship or instruction is situate ; and

(iii) in another conspicuous place in the locality in which the building or other place which was being used for religious worship or instruction is situate, which may be selected by the Joint Commissioner or Deputy Commissioner, as the case may be, in his discretion.

5. A copy of the order of the Joint Commissioner or Deputy Commissioner, as the case may be, shall, in addition to being published in the manner laid down in rule 3 or 4, as the case may be, also be published in the District Gazette in the case of the math or temple or specific endowment

attached to a math or temple, orbuildings or other places which were being used for religious worship or instruction situated in the district or in the Tamil Nadu Government Gazette in the case of a math or temple or specific endowment attached to a math or temple, or buildings or other places which were being used for religious worship or instruction situated in the City of Chennai, or to specific endowments attached to a math or temple or buildings or other places which were being used for religious worship or instruction situated in the City of Chennai, or to specific endowments attached to maths or temples situated in more than one district.

6. The inquiry under section 67 shall be conducted in the manner prescribed in rules 2 to 6 of the rules relating to the conduct of inquiries under sections 63 to 69.

THE NOTIFICATION OF RELIGIOUS INSTITUTIONS RULES.*

(G.O. Ms. No. 4793, Revenue, dated 22nd November 1960 as amended).

on

1. These rules may be called the Notification of Religious Institutions Rules. 2. (1) The notice referred to in sub-section (1) of section 71 of the Act shall be sent by registered post acknowledgement due —

re(a) to the trustee or trustees concerned :

Provided that where the religious institution has an executive officer or manager appointed under any provisions of the Act or under the provisions of a scheme settled or deemed to have been settled under the Act, the notice shall also be served on him in the manner laid down in this rule ; and

(b) to such other persons having interest in the religious institution as the Commissioner may deem necessary.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(2) A copy of the notice shall be published by affixture

(a) on the notice board of the office of the Assistant Commissioner in whose division, the institution concerned is situate and of the office of the Joint/Deputy Commissioner;

(6) on the notice board or the front door of the institution concerned ;

(c) on the notice board of the office of the Municipal Council including the Corporation of Chennai or village chavadi and if there is no village chavadi, some other public place in the village in which the institution is situate ; and (d) in any other conspicuous place in the locality which may be selected by the Commissioner in his discretion :

Provided that where the proposal is in respect of a specific endowment, the properties of which are not situate in the municipality including the Corporation of Chennai or the village in which the temple or math is situated the notice shall also be published in the manner aforesaid in the places in which the properties are situated. 10 (3) A copy of the notice shall also be published in one or more daily newspapers having circulation in the locality in which the institution is situated.

3. The enquiry under section 72 (2) shall be conducted in the manner prescribed for conducting enquiries by the Commissioner or the Joint/Deputy Commissioner under sections 63 to 72.99X5

THE REMOVAL OF ENCROACHMENTS ON LANDS OR BUILDINGS BELONGING TO

RELIGIOUS INSTITUTIONS RULES (G. O. Ms. No. 383, Revenue, dated 29th January 1962 as amended by G. O. Ms. No. 275 C.T. & R.E.,

dated 16th July 1997) 1. Title and applications.—These rules may be called the Removal of Encroachments on Lands or Buildings belonging to Religious Institutions Rules.

2. Definitions. In these rules, unless the context otherwise requires Od: (a) “Act' means the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959);

(b) 'encroacher' means a person, who occupies unauthorisedly any land or building belonging to any religious institution wherever it is situated or any sacred tank, spring or watercourse wherever it is situated and belonging to a religious institution, or any space within or outside the prakarams, mandapams, courtyards or corridors of the religious institution.

3. Form and service of notice.- (1) Every notice under sections 78 (2), 79 (3), 80 (2) and 81 (3) shall be in Forms A to D in the Schedule to these rules and shall be served on the encroacher,

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

lessee, licensee or mortgagee, as the case may be, by registered post with acknowledgement due. A copy of the notice shall be communicated to the trustees of the institution also.

(2) In case of any refusal or evasion to receive the notice sent for service in the manner specified in sub-rule (1), the notice shall be affixed on the front door or any conspicuous place of the residence of the person to whom the notice was sent. If the person has changed his residence, the notice shall be sent to the changed address, if it is known or a copy of the notice shall be affixed on the front door or other conspicuous place of the last known residence. In addition to the affixture of such notice in the manner specified above, such notice shall also be published by affixture in a conspicuous place of the property which forms part of these proceedings so as to complete the service. Such affixture shall be deemed to be sufficient notice to the persons concerned specified in sub-rule (1).

4. Contents of notice under sections 78 (3) and 80 (3).—(1) The notice under sections 78 (3) and 80 (3) of the Act shall provide 30 days time for the show cause and 15 days time for making an order under sections 78 (2) and 80 (2) of

the Act. The Joint Commissioner or Deputy Commissioner as the case may be, may grant such further time as he deems fit.

(2) The notice shall specify the land, or space or building or the other details covered by the encroachment proposed to be removed as specified under section 78 (2) of the Act and state the boundaries, with survey numbers, if any, extent and such other relevant particulars as may be necessary to identify the land.

5. Enquiries.—The provisions of the rules issued under section 116 (2) (iii) shall apply to the conduct of enquiries under section 78 (4) to 81 (3) of the Act and the provisions of the Code of Civil Procedure and the Civil Rules of Practice and Circular Orders shall apply, as far as practicable, to appearance of pleaders and to affidavits, production of documents, examination of witnesses, taking of oral evidence, proof by affidavits, filing of exhibits, issue of Commissions, return of documents not admitted in evidence and other connected matters.

6. Issue of orders on removal of encroachments. Every order of the Deputy Commissioner, the Joint Commissioner and the Commissioner regarding removal of encroachments, or termination of lease, licence, mortgage with possession, etc. shall be communicated to the trustee of the institution and the encroacher, lessee, licensee or mortgagee, as the case may be, by registered post with acknowledgement due. A copy of the order shall also be published on the notice board or any conspicuous place of the institution to which the property belongs and in any daily newspaper in the regional language having wide circulation in the locality. In addition to the affixture of such orders in the manner specified above, such orders shall also be published by affixture in a conspicuous place of the property which forms part of these proceedings so as to complete the service.

ZESTRULES ISSUED UNDER T.N.H.R. & C.E. ACT, 1959AVOMES

FORM A

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[See rule 3(1)] Notice under section 78(2) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.

Before the Deputy, Joint Commissioner, Hindu Religious and Charitable Endowments Administration Department. Division at ..

..... No. .... of 19.... Subject : Encroachment land/tank/building district

-taluk

_-village town

temple/math. Removal of

To

(Name, description and place of residence)
Whereas I have reason to believe that the encroachment over the land/tank/building described below and belonging to Sri_
temple village
taluk district caused on account of
should be removed. Take notice that if you have any cause to show why the said encroachment should not be removed, you should appear in person or by counsel duly instructed with proof, in this Court on the day of
19 when the aforesaid matter will be heard and disposed of exparte and it will be presumed that you consent to the removal of the said encroachment.

Given under my hand and the seal of the Court this day of
Joint/Deputy Commissioner
DESCRIPTION OF ENCROACHMENT
Sl. No.

Survey No.

Land, Tank,
Building
Extent
Boundaries
Remarks
Alen
3
45
5
FORM-BUG
CUST
FORMB [See rule 3(1)]
Notice of appeal under section 79(3) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.

Before the Commissioner, Hindu Religious and Charitable Endowments Administration Department, Chennai.

Subject : Encroachment /land/tank/building district _work_-taluk -_-village/ town Hotline temple/math.

Appeal from the order of the Joint/Deputy Commissioner, Hindu Religious and Charitable Endowments._o b s Division
. _at_ _in No. 19_ dated
-
tha zorlaeontis contoglo
dated
To b(Name, description and place of residence)
Take notice that an appeal from the order of the Joint/Deputy Commissioner _Division at bat No.

has been presented by / and registered in this Court and that the day of me_19____has been fixed for hearing of this appeal.

If no appearance is made by yourself in person or by your counsel, the appeal will be heard and decided in your absence.

Given under my hand and seal of the Court this_ _ of
Commissioner.

RULES ISSUED UNDER T.N.H.R. & C.E. ACT, 1959
FORM C [See rule 3(1)]
Notice under section 80(2) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.

Before the Joint/Deputy Commissioner, Hindu Religious and Charitable Endowments Administration Department. Division at
- of 19 Subject : Eviction-Lessee/Licensee/Usufructuary Mortgagee
_-village/town _temple/math.

No.

_-taluk
To
(Name, description and place of residence)
Whereas I have reason to believe that the artistic appearance of the religious atmosphere of the temple/ math village/town_
__taluk district has been marred or is likely to be.. by the lease, licence or mortgage with possession of the land/tank/building or mantapam, described below and the lease, licence or mortgage should be terminated.

Take notice that if you have any cause to show why the lease, licence of the land, tank, building or mantapam should not be terminated or the mortgage

cancelled, you should appear in person or by a counsel, duly instructed with proof, in this Court A day of when the aforesaid matter will be heard and disposed of, failing which the matter will be heard and disposed of ex parte and it will be presumed that you consent to the termination of lease, licence or mortgage of the land, tank, buildings or mantapam.

Given under my hand and the seal of the Court, this day of **on**
20
20
Joint/Deputy Commissioner.

FORM-D

FORM D [See rule 3(1)]

Notice of appeal under Section 81(3) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.

Before the Commissioner, Hindu Religious and Charitable Endowments Administration Department, Chennai.

Subject : Eviction-Lessee/Licensee/Usufructuary Mortgagee -taluk __ _- village/town_ temple/math.

Appeal from the order of the Joint/Deputy Commissioner, at in No.

TO
(Name, description and place of residence)
Take notice that an appeal from the order of the Joint/Deputy Commissioner Division dated _ has been presented by
and registered in this Court and that the day _19_ _has been fixed for hearing of this
-
at
No.

of
appeal.

If no appearance is made by yourself in person or by your counsel, the appeal will be heard and decided in your absence.

Given under my hand and seal of the Court, this

_ day of 19
Commissioner.

THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS CONSTITUTION OF TRIBUNAL RULES, 1965.

*****

(G. O. Ms. No. 1447, Revenue, dated 30th April 1965)

1. Short title. These rules may be called the Tamil Nadu Hindu Religious and Charitable Endowments Constitution of Tribunal Rules, 1965.

2. Constitution.Each Tribunal shall consist of one person only, who shall be an officer of the Revenue Department not below the rank of a Deputy Collector, as may be nominated by the District Collector.

3. Officer appointed as Tribunal.- Every Officer appointed to constitute the Tribunal shall be a person professing Hindu religion.

4. Making of award.—Every award of the Tribunal shall be in writing and shall specify the grounds on which it is based.

THE APPOINTMENT OF AUDITORS RULES.*
(G. O. Ms. No. 3029, Revenue, dated 20th July, 1961 as amended by G. O. Ms. No. 187 C.T. & R.E., Department dated 18th February, 1976)

1. These rules may be called the Appointment of Auditor Rules.

2. Audit of the accounts of all religious institutions and charitable endowment under the control of Hindu Religious and Charitable Endowments

Administration Department shall be done by independent audit-wing created in the Hindu Religious and Charitable Endowments Administration Department, which will be under the immediate control of a Chief Audit Officer and under the ultimate control of the Commissioner, Hindu Religious and Charitable Endowments Administration Department.

THE DETERMINATION OF SURCHARGE RULES* (G. O. Ms. No. 187 C.T. & R.E. Department, dated onli 18th February 1996 as amended by G. O. Ms. No. 275

C.T.& R.E. Department, dated 16th July 1997) 1. These rules may be called the Determination of Surcharge Rules.

2. (1) The notice referred in sub-section (2) of section 90 shall be sent by the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, to the trustee or other persons concerned by registered post with acknowledgement due and shall specify a date before which the explanation shall be submitted and the date on which the explanation be taken into consideration.

(2) Where the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, who issues the notice referred to in sub-rule (1) is satisfied that the trustee or other person concerned is keeping out of the way for the purpose of avoiding service or that the notice cannot be served in the ordinary way for any other reason, may order the

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

notice to be served by affixing a copy thereof in some conspicuous place in the office and also upon some conspicuous part of the house in which the trustee or other person is known to have last resided or carried on business or personally worked for gain, or in such other manner as the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, may think fit.

3. On the date fixed for the consideration of the explanation, the trustee or other person may appear and show-cause against the notice by adducing evidence. The enquiry into the explanation shall be made by the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, in the manner prescribed for an enquiry into objections preferred under sections 63 to 69.

4. Where it is not possible to serve the order of surcharge on the trustee or other person by registered post as required under section 90(3), it shall be served in the manner laid down in rule 2(2) and the date of such services shall be deemed to be the date of receipt by him of the order within the meaning of section 90(4).

|4-A. The Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, after considering the explanation shall pass an order of surcharge under sub-section (2) of section 90. e 5. The sum specified in the order of surcharge shall be paid within the time specified in such order.

6. The time allowed for the payment of the sum specified in an order of surcharge shall be calculated --

di

(a) where the order is served, from the date of service ; and

(b) in other cases, from the date of affixture of the order as required by rules 2 and 4.

7. The order of the Government in an appeal under section 90 (4) (b) shall be sent to the appellant by registered post.

THE DETERMINATION OF SURCHARGE RULES

8. The requisition referred to in section 90(7) shall be in the form appended hereto.

OSTS 9. If after a requisition is made to the Collector under section 90 (7) but before the amount is recovered, the order of the Commissioner, the Joint Commissioner, the Deputy Commissioner or Assistant Commissioner, as the case may be, under section 90 (2) is modified under section 90 (4), the Commissioner, the Joint Commissioner, the Deputy Commissioner or Assistant Commissioner, as the case may be, shall withdraw his original requisition and make a fresh requisition for the recovery of the amount due under the modified order.

10. The Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioners, as the case may be, exercising powers under section 90 shall cause necessary inquiries to be made in respect of the properties referred to in subsection (8) with reference to revenue records and encumbrances on immovable properties as disclosed in the records maintained in the Registration department.

APPENDIX

(See rule 8) Requisition under section 90 (7) of the Tamil Nadu Hindu Religious and Charitable Endowments Act (Tamil Nadu Act 22 of 1959).

TO

The Collector ..... District

Whereas the person described in column (2) of the Schedule below has made default in complying with the order of surcharge made against him under section 90 (2) to pay the amount mentioned in column (5) of the said Schedule, you are hereby requested to recover the said amount from him as if it were an arrear of land revenue and pay the same to the trustee of the institution mentioned in column (3) thereof.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

THE SCHEDULE

Name, No. father's

name and address.

Name of the Number and date of
religious order and date of Amount institution service, refusal or recoverable. concerned. affixture thereof.

T
rade
S on The Commissioner / Joint Commissioner / VIBERSHON Deputy Commissioner/ Assistant Commissioner.

THE ASSESSMENT, LEVY AND RECOVERY OF CONTRIBUTION COSTS RULES.*

(G.O. Ms. No. 4920, Revenue, dated 30th November 1960 as amended by G.O.

Ms. No. 275 C.T. & R.E. Dept.,
dated 16th July 1997)

1. These rules may be called the Assessment, Levy and Recovery of Contribution Costs Rules.

2. (1) Every religious instituion shall, from the income derived by it, pay to the Commissioner, annually a contribution calculated on a percentage of its income at the rates specified in the table below :

TABLE Item Annual income of the religious Rate of No. Los institution. Contribution.

(3) (i) | If the annual income of the religious Per cent
institution does not exceed Rs. 5,000/- To Nil
(1)
(2)
*

Original rules published in Part V of Fort St. George Gazette, dated 21st December, 1960 (Page 685).

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959
(1)
5
11
TABLE (Contd.) Nantes (2) moon and the
(3) (ii) If the annual income of the religious institution Per cent exceeds Rs.
5,000 but does not exceed SE4

Rs. 20,000. (iii) If the annual income of the religious institution
exceeds Rs. 20,000 but does not exceed
Rs. 60,000. (iv) If the annual income of the religious institution
exceeds Rs. 60,000 but does not exceed
Rs. 2,00,000. (v) If the annual income of the religious institution
exceeds Rs. 2,00,000 but does not exceed
Rs. 5,00,000. (vi) | If income of the religious institution exceeds
Rs. 5,00,000. NOTE.— (1) This rate will be adopted for levy of contribution from fasli 1407 onwards 2-A. After arriving on the income as calculated under rule 2, a further sum of__ _shall be deducted in lieu of pooja expenses at the rates specified in the table below :--
TABLE Item Income of the religious Amount of deduction No. institution.

(in rupees). | (1) | (2)
(3) | Income exceeding Rs. 5,000/- 2,000/- or the actual cost of Oru
but not exceeding Rs. 20,000/- | Kala Pooja whichever is less (ii) Income exceeding Rs. 20,000/- Rs. 3,000/- or the actual cost of
but not exceeding Rs. 60,000/- Oru Kala Pooja whichever is less (iii) Income exceeding Rs. 60,000/- Rs. 5,000/- or the actual cost of
but not exceeding Rs. 1,00,000- Oru Kala Pooja whichever is less (iv) Income exceeding Rs. 1,00,000/- Rs. 7,500/- or the actual cost of but not exceeding Rs. 2,00,000/- Oru Kala Pooja whichever is less
Rs. 10,000/- or the actual cost of (v) | Income exceeding Rs. 2,00,000/- || | Oru Kala Pooja whichever is less
(i)

THE ASSESSMENT, LEVY & RECOVERY OF CONTBN. ... RULES
2-B. Every religious institution shall from the income derived by it, pay to the Commissioner annually audit fees calculated on a percentage of its income at the rate specified in the table below :

TABLE
Item No. (1) (i)
A nnual income of the religious
institution. soitong bawat (2)
eg19 If the annual income of the religious institution does not exceed Rs.
5,000/
Rate of Audit Fees.
(3)
Per cent
Nil
(ii)
If the annual income exceeds Rs. 5,000 but does not exceed Rs. 5,00, 000.

172
(iii) | If the annual income exceeds Rs. 5,00,000/
NOTE :-
This rate will be adopted for levy of audit fees from fasli 1407 onwards.

(2) ‘Income' under these rules means gross income minus the amounts specified below:
(a) Revenue paid to Government and cesses paid to Panchayat Unions or Panchayats or Municipalities or the Corporation of Chennai.

(b) Taxes and licence fees paid to Panchayat Unions, Panchayats, Municipalities or the Corporation of Chennai.

(c) Expenditure incurred for the following purposes connected with the direct cultivation of the land held by the religious institution not exceeding 25 per cent of the income derived from such property --
(i) Maintenance of or repairs to irrigation works ; (ii) Seeds or seedlings ; (iii) Manure ;bovitob 9
(iv) Maintenance of cattle for cultivation ; sag bois (v) Maintenance and repair of agricultural implements; and
(vi) Wages for ploughing, sowing, watering, transplantation, harvesting, thrashing and other agricultural operations.

299 (d) Expenditure on sundry repairs to buildings not exceeding 10 per cent of the annual rent derived therefrom or the actual expenditure whichever is less; fiv(e) Share of receipts from

"Archanai" fees or offerings, which the servants of the religious institutions are entitled to receive under any order of Court of Law or recognised by custom or usage ;
(Cost of collection of rents not exceeding 10 per cent of the amount actually collected in cases where the religious institution employs special staff solely to attend to the work relating to collection of rents due to the religious institutions. In cases where such special staff is not appointed for such purpose, a proportionate amount may be allowed with reference to the nature of work turned out in collections; and
(g) Sale-proceeds of immovable properties and rights if such proceeds are reinvested to earn income for the religious institution.

Explanation (1).— The following items of receipts shall not be deemed to be "income" for purposes of this rule

(i) Advances and deposits recovered and loans taken or recovered ;

(ii) Deposits made as security by employees, lessees or contractors and other deposits, if any;ona
(vi) Donation in cash or kind made by the donors as contributions to capital ; Tos

(vii) [Omitted by G.O. Ms. No. 96, Revenue, dated 17th January 1973.]

(viii) Actual dryage of the receipts of agricultural produce or other articles from immovable properties or 2 per centum of such receipts received during the fasli year whichever is less.

Explanation (2).-In respect of any remunerative undertaking of a religious institution, only the net profit shall be taken as income. In respect of unremunerative undertakings of a religious institution, such as a school, college, hospital, poor home or orphanage and other similar institutions, the grants given by Government or a local body or donations received from the public or fees collected from pupils, shall not be taken as income.

Explanation (3).-Receipts in kind other than those referred to in item (vi) in Explanation (1) shall be deemed to accrue as income on the date of the sale thereof and shall be valued at the amount realised by such sale.

Explanation (4).—Receipts in kind from immovable properties and consumed or utilised by the religious institution shall be valued at the market prices of the commodities. 2 3. The assessment of contribution payable by a religious institution shall be made for each fasli year on the basis of the income derived by it during the previous fasli year.

4. The trustee or the Chairman of the Board of Trustees of every religious institution shall submit to the Commissioner on or before the 31st of August in each fasli year —

(a) a statement showing the receipts and charges (cash and kind) relating to the fasli year immediately preceding under each head of account ; ofth (b) a statement showing the amounts claimed as deductions under items (a) to (g) in sub-rule (2) and the assessable income ;

(c) a statement showing the expenditure incurred under the various items under "cost of production" and the income derived from property in direct cultivation of the religious institution ; and

(d) a statement showing the special staff employed solely for work relating to collection of rents due, the designation of the different posts, the monthly pay and allowances of the members of such special staff and the amount of rents collected by them.

5. The forms in which the statement referred to in rule 4 should be submitted, shall be such as may be specified by the Commissioner.

6. If the trustee or the Chairman of the Board of Trustees of any religious institution fails to submit the statements referred to in rule 4 on or before the 31st August to each fasli year or within such further time as may be allowed by

the Commissioner or submits statements which, in the opinion of the Commissioner are not correct or complete, the Commissioner may assess the income of such institution to the best of his judgment and the amount assessed shall be deemed to be the income of the religious institution for the purpose of section 90 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959. sto 7. [Omitted by G.O. Ms. No. 195, dated 25th January 1964]

8. The amount of contributions and audit fees payable under sub-sections (1) and (2) respectively of section 92 and the costs and expenses payable under section 93 by a religious institution shall be communicated to the trustee thereof or to the Chairman of the Board of Trustees, as the case may be, by a notice which shall be delivered in person or by registered post, acknowledgement due :

Explanation.—In arriving at the amount payable by a religious institution, fractions of a rupee, which are not in multiples of five *naya paise, shall be rounded to the nearer multiple of five *naya paise. molilobeb 28 batista Tons of anyone nonost * Now paise.

THE ASSESSMENT, LEVY & Recovery Of CONTBN. ... RULES

9. Where an amount referred to in rule 8 above has escaped assessment, the Commissioner shall issue a notice as laid down in the proviso to section 94 (1) within a period of five years following the year to which such amount relates.

10. Where the institution has an executive officer or manager appointed under the provisions of a scheme or under any provision of the Act, the notice may be served on him in the manner laid down in rule 8.

11. When the notice is not served either because of refusal to receive it or because of evasion of service, it may be served in the manner laid down in rule 8 on any servant or other person who is in charge of the institution.

12. If the person in charge mentioned in rule 11 refuses or evades service, the notice shall be affixed to the front door of the temple or math or of the temple or math to which the specific endowment is attached.

13. The time allowed under sub-section (2) of section 94 for preferring objections or for the payment of the amount shall be calculated from the date of receipt of such notice by the trustee or other person referred to in rules 7, 9 and 10 and in case of refusal or evasion from the date of refusal or from the date of the affixture under rule 11, as the case may be.

14. Every objection preferred by a trustee or other person referred to in rule 10 to a notice issued under section 94 (1) shall contain a statement in a concise form of the material facts on which he relies.

15. Where a trustee or other person bases his objections or relies, as evidence in support thereof, upon any document in his possession or power, he shall annex such document or an authenticated copy thereof to the objection.

16. Where any such document is not in the possession or power of the trustee or the other person he shall, if possible, state in whose possession or power it is.

17. Where a copy of document is furnished under rule 14, the trustee or the other person shall, if so required by the Commissioner, produce or cause to be produced the original.

18. The requisition referred to in sub-section (3) of section 94 shall —

Form II annexed hereto. 919. If in a year, a religious institution is unable to pay the contribution or audit fee or both, due to bona fide financial difficulties caused by mismanagement of the previous trustees or due to other reasons beyond its control, the Commissioner may if the amount does not exceed Rs. 300/- (Rupees three hundred only) in respect of annual contribution and Rs. 150/- (Rupees one hundred and fifty only) in respect of audit fee, for reasons to be recorded in writing, by order waive the collection of such amount in full or in part or direct that such amount or part thereof be collected in instalments not exceeding ten :

Provided that, in cases where the annual contribution and audit fee due exceed Rs. 300/- and Rs. 150/- respectively, the Commissioner shall obtain the sanction of the Government before passing orders under this rule.

20. (1) (a) In respect of any miscellaneous demand issued by the Commissioner to recover the costs and expenses incurred on legal proceedings in respect of any religious institution, if the institution is unable to pay the same due to bona fide financial difficulties or to other reasons beyond its control, the Commissioner may, if the amount of the miscellaneous demand does not exceed Rs. 500/- (Rupees five hundred only) for reasons to be recorded in writing by order waive the collection of such amount in full or in part or direct that such amount or part thereof be collected in instalments not exceeding ten.

(b) If the amount of the miscellaneous demand exceeds Rs. 500/- (Rupees five hundred only), the Commissioner may, with

17. Where a copy of document is furnished under rule 14, the trustee or the other person shall, if so required by the Commissioner, produce or cause to be produced the original.

18. The requisition referred to in sub-section (3) of section 94 shall —

Form II annexed hereto. 919. If in a year, a religious institution is unable to pay the contribution or audit fee or both, due to bona fide financial

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Provided that, in cases where the annual contribution and audit fee due exceed Rs. 300/- and Rs. 150/- respectively, the Commissioner shall obtain the sanction of the Government before passing orders under this rule.

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(b) If the amount of the miscellaneous demand exceeds Rs. 500/- (Rupees five hundred only), the Commissioner may, with

THE ASSESSMENT, LEVY & RECOVERY OF CONTBN. ... RULES

the previous sanction of the Government, waive the collection of such amount in full, or in part or direct that such amount or part thereof be collected in instalments not exceeding ten.

N.B. : Full details such as designation of the person who does actually the collection work, nature of the actual work done by him, his salary and the amount collected by such staff and 10 per cent of the amount collected should always be furnished.

(2) Regarding cost of production, the total extent of Pannai Cultivation, income derived therefrom, 10 per cent of the same, details regarding the nature of repairs to irrigation works and cost should be furnished in addition to the cost of seedlings, manure, maintenance of ploughing cattle.

(3) Money order commission, insured charges, etc., for remitting the contribution commission for cashing the cheques or hundies sent by the trustees should be borne by the trustees themselves.

(4) The number of the demand, the name of the temple and the village, taluk and district in which it is situated should be mentioned in making the remittance or sending communications with reference to the demand.

(5) Receipt will not be issued for remittance made through the Revenue Department.

ANNEXURE

FORM-I Requisition under sub-section (3) of section 94 of the [Tamil Nadu] Hindu Religious and Charitable Endowments Act, 1959 ([Tamil Nadu] Act 22 of 1959), for the recovery of contributions including audit fees payable under section 92 of the said Act. To The Collector,

District Whereas the persons described in the fourth column of the schedule annexed hereto being trustees of the religious institutions

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mentioned in the corresponding entries in the third column thereof, have failed to pay, out of the funds of the said institutions, the amounts mentioned against their names in the sixth column of the said schedule being contributions payable by them under section 92 of the said Act, you are hereby requested to recover the said amounts and to pay the same to me, in accordance with the provisions of the said section 94.

SCHEDULE.

Name of the religious institution.

Name, father's name and address of the trustee or other person.

Fasli to which the contribution relates.

Amount of the contribution showing separately the sums levied under section 92 (1) (general contribution) and under section 92 (1) contribution for meeting the cost of audit.

Serial Number.

Taluk and Village.

la Demand number and date.

Date of service of demand.

(8)

(Signed).....

Commissioner, Hindu Religious and Charitable Endowments, Chennai.

FORM - II Requisition under sub-section (3) of section 94 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), for the recovery of costs and expenses payable under section 93 of the said Act.

To

The Collector,

District. Whereas the persons described in the fourth column of the schedule annexed hereto being trustees of the religious institutions mentioned in the

corresponding entries in the third column thereof, have failed to pay, out of the funds of the said institutions, the amounts mentioned against their names in the sixth column of the said schedule being costs and expenses payable by them under section 93 of the said Act, you are hereby requested to recover the said amounts and to pay the same to me, in accordance with the provisions of the said section 94.

SCHEDULE.

& Serial Number.

Taluk and Village.

Name of the religious institution.

Name, father's name and address of the trustee or other person.

Suit, petition or other proceedings in respect of which the costs and expenses were incurred.
Amount of costs and the expenses.

Demand number and date.

Date of service of demand.

(3)
(5) (6) (7) (8)
(Signed..... Commissioner, Hindu Religious and Charitable Endowments, Chennai.

THE ADMINISTRATION OF THE HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS COMMON GOOD FUND RULES, 1962.

(G.O Ms. No. 1667 Revenue, dated 12th April 1962 as ont amended by G.O. Ms. No. 1419, C.T. & R.E., dated
25th November 1975 and G.O. Ms. No. 275 VUES bate C .T. & R.E., Dept., dated 16th July 1997)

1. Short title.—These rules may be called the Administration of the Hindu Religious and Charitable Endowments Common Good Fund Rules, 1962. 2. Crediting the moneys received towards the Fund. All the moneys received as contributions towards the Hindu Religious and Charitable Endowments Common Good Fund, including the amount to be transferred thereto from the surplus remaining in the Hindu Religious and Charitable Endowments Administration Fund by the Commissioner under section 97 shall be credited to the Hindu Religious and Charitable Endowments Common Good Fund. The Commissioner shall be the authority to operate on this Personal Deposit Account.

3. Commissioner to provisionally decide applications under sub-section (1) of section 97.—On receipt of application for the

purpose mentioned in sub-section (1) of section 97, the Commissioner may, after due consideration, provisionally decide the purposes for which the amounts requested or part thereof may be utilised. He shall have power also to modify his provisional decision after due enquiry.

4. Publication of notice inviting objections to grant aid.- A notice inviting objections or suggestions relating to his proposal to grant aid shall be published by affixture —

(a) on the notice board or the front door of the institution requiring aid ; and

(b) on the notice board of the offices of the Joint/Deputy Commissioner and of the Assistant Commissioner having jurisdiction over the area in which the institution is situate.

5. Contents of the notice.—The notice referred to in rule 4 shall specify the date which should not be less than thirty days from the date of its publication, within which objections or suggestions may be sent. It shall also specify the date on which the enquiry will be held to consider the objections or suggestions.

6. Final Orders.—After enquiry into the objections and suggestions, if any and after due consideration, the Commissioner shall pass final orders. The order of the Commissioner shall be published in the same manner as the notice referred to in rule 4.

THE INSPECTION OF RECORDS, REGISTERS OR DOCUMENTS RULES.* (G. O. Ms. No. 2321, Revenue, dated 2nd June 1961 as amended by G. O. Ms. No.

275, C.T. & R.E.,

dated 16th July 1997) 1. These rules may be called the Inspection of Records, Registers or Documents Rules.

2. The Commissioner, Joint Commissioner, Deputy Commissioner or an Assistant Commissioner, as the case may be, intending to inspect any record, register or document shall formally communicate such intention to the officer in charge of the public office concerned indicating the matter to which the record, register or document, as the case may be, relates, the time of inspection and such other particulars as may be necessary to enable the officers concerned to make the same available for inspection.

3. The intimation referred to in rule 2 shall be communicated to the officer concerned at least one full day (24 hours) in advance of the time of inspection.

4. Such intimation shall be sent so as to reach the officer concerned on a working day and the inspection shall be done during office hours only.

*

THE FORM OF CERTIFICATE RULES.* (G. O. Ms. No. 2321, Revenue, dated 2nd June 1961 (9) as amended by G. O. Ms. No. 275 C.T. & R.E.,
O dated 16th July 1997) 1. These rules may be called the Form of Certificate Rules.

2. The certificate referred to in clause (b) of section 101 shall be in the following form.

FORM Certificate under section 101 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959). Certified that the following are the properties :
... Math situate SE ... Temple situate Specific Endowment
in the .. belonging attached to the ...

....village to the
math or ... temple situate .... taluk. Specific endowment for .... District ..... the performance of ... charity
*

Original rules published in Part V of the Fort St. George Gazette, dated 21st June, 1961.

Description of properties, (a) Lands -
District Taluk Village Survey No. Extent Dry
Wet Wet
etc. (b) Houses or Shops -
Door No. Name of street. Number of municipal division, if any.

Name of village or town. (c) Movables – bus barb OSVOS DESM O
1. Jewels. 3 1. Derson M0 Dyd habens 85 2. Vessels. Creer en del band 3. Vahanams. "to onli bollisu od viso 2010* 9290T11 4. Other movables. given under my band and seal, this ..... dav of 1990
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. Commissioner,
Hindu Religious and Charitable shamber TORT Endowments, Administration Department. b is) 01 A Sanwobr Chennai. bus nofoiles
ocaelio SSDIA 3. The Commissioner, Hindu Religious and Charitable Endowments

Administration Department shall issue notice and hold an enquiry as prescribed under the first proviso to section 101. section 101.

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THE PANNAI CULTIVATION OF LANDS OF
RELIGIOUS INSTITUTIONS RULES.* (G. O. Ms. No. 4055, 23rd September 1961 as amended by
G. O. Ms. No. 200, C. T.R & E., dated 30th May 1996)
1. Short title.—These rules may be called the Pannai Cultivation of Lands of Religious Institution Rules.

2. Institutions shall not resort to Pannai Cultivation. The executive authorities of religious institutions shall not resort to pannai cultivation of lands belonging to religious institutions, that is, cultivation by the executive authorities of lands of religious institutions incurring the cultivation expenditure themselves and engaging their own labour without obtaining the previous approval of the Joint Commissioner or Deputy Commissioner of the division where the religious institution is situated.

Explanation.—"Executive Authority" means and includes the trustee or trustees, or the Chairman, Board of Trustees, if he is elected or nominated under the provisions of the Act or the scheme settled or deemed to have been settled under the Act in cases where there is no Executive Officer appointed under the Act or the Executive Officer provided he is declared to be the Executive Authority incharge of the administration of the religious institution. Original rules published in Part V, Page 108 of the Fort St. George Gazette, dated 15th October, 1961.

THE APPLICATION AND APPEALS RULES*
(G. O. Ms. No. 3158, dated 29th July 1961 as amended by VIG. O. Ms. No. 275, C.T. & R.E., dated 16th July 1997) 1 1. These rules may be called the Applications and Appeals Rules.

2. All applications, affidavits and memoranda of appeals presented to the Government, the Commissioner, the Joint Commissioner, the Deputy Commissioner and the Assistant Commissioner shall be written, typewritten or printed, fairly and legibly on substantial white foolscap folio paper and separate sheets shall be stitched together bookwise. The writing or printing may be on both sides of the paper, and numbers shall be expressed in figures.

3. (1) An application to the Government, the Commissioner, the Joint Commissioner, Deputy Commissioner or an Assistant Commissioner not being an application under section 21, 21-A or section 114 shall be headed with a cause title as set out in

Form I appended to these rules. The names of the parties shall be separately numbered and described as applicants and respondents, as the case may be. co (2) A memorandum of appeal or an application for revision under section 21, 21-A or section 114 shall be headed with a causetitle setting out the name of the authority against whose decision * Published in Part V, Page 931 of the Fort St. George Gazette, dated 30th August 1961.

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the appeal or application is preferred, the serial number and date of such decision and the names of the parties separately and respondents or as applicants and respondents, as the case may be. The cause-title shall be as set in

Form-II appended to these rules.

(3) An interlocutory application (i.e.) an application in any application or appeal already instituted, shall bear the same cause-title as in the application or the appeal, with the addition of the following at the top:

Miscellaneous Application No..... of 19..... in

4. All applications or memorandum of appeal shall state in distinct paragraphs the reliefs sought and the grounds on which they are sought and shall be verified at the foot in the manner provided for the verification of a plaint in the Code of Civil Procedure, 1908.

5. All applications, memorandum of appeal and interlocutory applications shall be presented in person by the parties or any of them or their duly authorized pleaders at the office of the Secretary to the Government of the Department concerned or that of the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, or sent by registered post to the Secretary to Government of the department concerned, to the Chief Ministerial Officer of the office of the Commissioner, the Joint Commissioner, Deputy Commissioner or an Assistant Commissioner, as the case may be. sbianlod mo

6. Where an application or memorandum of appeal or other proceeding is presented on behalf of a party by a pleader, such pleader shall file a vakalathnama duly executed and attested in the manner required by the Civil Rules of Practice framed by the High Court of Judicature at Madras. Where a pleader files a vakalathnama in a proceeding, a fresh or additional vakalathnama shall not be necessary in interlocutory applications or connected proceedings before the same authority.

7. The party presenting an application or memorandum of appeal to the Commissioner, the Joint Commissioner, the Deputy Commissioner or an

Assistant Commissioner, as the case may be, shall file along with it as many true copies thereof as there are respondents together with two additional copies. Such copies shall be duly signed by the parties or any of them or their pleader.

8. Every memorandum of appeal and every application under section 21, 21-A or section 114 for revision of a proceeding, other than a proceeding of a trustee shall be accompanied by an authenticated or a certified copy of the order and a certified copy of the annexure, if any, to such order, appealed or sought to be revised.

APPENDIX

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FORMI FORMI

FORM PRESCRIBED IN RULE 3 (1) OF THE RULES UNDER SECTION 116 (2) (ii) OF THE TAMIL NADU

HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS ACT, 1959 (TAMIL NADU ACT 22 OF 1959)

Before the Government of Tamil Nadu.

Before the Commissioner for Hindu Religious and Charitable Endowments Administration Department.

Before the Joint/Deputy Commissioner for Hindu Religious and Charitable Endowments Administration Department.

Before the Assistant Commissioner for Hindu Religious and Charitable Endowments Administration Department.

Application No.

of 19 Under section
of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

Between sue ope Between
Applicants(s)
and
Respondents(s)

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

FORM II

FORM PRESCRIBED IN RULE 3 (2) OF THE RULES UNDER SECTION 116 (2) (ii) OF THE TAMIL NADU

HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS ACT, 1959 (TAMIL NADU ACT 22 OF 1959)

Before the Government of Tamil Nadu.

Before the Commissioner or Joint/Deputy Commissioner of Hindu Religious and Charitable Endowments Administration Department.

19
Revision/Appeal No._ Under section
of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959). S ong Between
Applicants(s)
and
Respondents(s)

From the Order No. dated B ose of the Commissioner / the Joint / Deputy Commissioner / the Assistant Commissioner / the trustee of Sri

THE HOLDING OF INQUIRIES RULES.* 1. These rules may be called The Holding of Inquiries Rules.

2. An Assistant Commissioner acting under the powers delegated to him under sub-section (3) of section 14 or vested in him under any of the provisions of the Act or the rules made thereunder, the Joint Commissioner, Deputy Commissioner, the Commissioner, the Government, as the case may be, (hereinafter referred to as the appropriate authority) acting under the powers vested in it by any of the provisions of the Act or the rules made thereunder may, in any proceedings taken

by or instituted before it under the provisions of the Act, issue notice to the trustees or the Executive Officer of the religious institution concerned or the respondent in any application filed before it to show cause against any action applied for or proposed to be taken.

3. Where any such proceeding is taken on the application of a trustee or a person having interest and it is deemed necessary by the appropriate authority that notice of the application shall be given to any other person, the applicant shall pay charges in cash for the issue of notice at such rate as may be fixed, from time to time, by the Government for preparation of process and postal expenses for issue of registered notice to each respondent. If owing

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RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

to non-service or any other reason, a notice has to be issued again the applicant shall pay the charge for such re-issue at the said rate.

4. Where a party to a proceeding is served with notice and appears or fails to appear, he shall not be entitled to any further notice except where the proceeding is taken up on a date prior to the date to which it is posted and is re-posted to another date or where the issue of a fresh notice is required by the Act or the rules made thereunder.

5. Final orders made in such proceeding shall be communicated to the parties or their pleaders, if any, by post.

6. At any stage during the course of any proceeding, the appropriate authority may, on his or their own motion or at the request of any party, issue summons to any person to give evidence as a witness or to produce any document in his possession and may examine him as a witness or require him to produce such document.bo document.

d o ano OTG adilo. V tabo 47. Every summons for the attendance of a person to give evidence or to produce a document shall specify the time and place at which and the date on which he is required to attend and also whether his attendance is required for the purpose and any particular document, which the person summoned is called upon to produce, shall be described with reasonable accuracy.

8. Whoever is summoned to appear and give evidence in a proceeding shall attend at the time and place mentioned in the summons for that purpose and whoever is summoned to produce a document shall either attend to produce it or cause it to be produced at such time and place or cause such document to be sent by registered post so as to reach the authority who summoned him at such time and place.

9. The summons shall be sent by registered post acknowledgement due. If the appropriate authority is satisfied that the person to whom a summons is sent wilfully absents himself from his residence or refuses to receive the summons, he may order that the summons shall be affixed on the front door or other

THE HOLDING OF INQUIRIES RULES

conspicuous place in his usual place of residence. If the person has changed his residence, the notice shall be sent to the changed address, if it is known or a copy of the notice shall be affixed on the front door or other conspicuous place of the last knowr residence. On such affixture, he may declare that there has beer. sufficient service. 610. Service shall, in all cases, be made in

sufficient time before the time specified in the summons for the attendance of the persons summoned, to allow him a reasonable time for preparation and for travelling to the place at which attendance is required.

11. A person summoned either to give evidence or to produce a document shall along with the summons, be given such batta and travelling allowance with the rate fixed in the Civil Rules of Practice framed under the Code of Civil Procedure by the High Court of judicature at Madras.

12. No summons shall be issued at the instance of a party unless the party first pays to the appropriate authority such sum as in his opinion is sufficient to defray the travelling and other expenses of the person summoned in passing to and from the place at which attendance is required and for one day's attendance or where the summons is for sending a document through post, the charges for so sending the document and the charges for transmitting the amount to witness by postal money order.

13. Where it is necessary to detain the person summoned for a longer period than one day, the party at whose instance he was summoned shall pay to the appropriate authority such sum as he or they may fix to defray the expenses of such detention for such further period and in default of such deposit, the person summoned shall be discharged without being required to give evidence.

14. (1) Where a witness is about to leave the jurisdiction of the appropriate authority or other sufficient cause is shown to the satisfaction of the appropriate authority why his evidence should be taken immediately, the appropriate authority may, on the application of any party or of the witness, at any time after the institution of the proceeding take the evidence of such witness.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(2) Where such evidence is not taken forthwith and in the presence of the parties, if any, such notice, as the appropriate authority thinks sufficient, of the day fixed for the examination, shall be given to the parties, if any.

15. The appropriate authority may, at any stage of an enquiry, recall any witness who has been examined and may put such questions to him, as the appropriate authority may think fit.

16. (1) The appropriate authority may in his or their discretion, upon the application of any of the parties to a proceeding, send for, either from his or their own records or from any other public officer the record of any proceedings and inspect the same.

(2) Every application made under this rule shall be supported by an affidavit showing how the record is material to the proceeding in which the application is made, and that the applicant cannot without unreasonable delay or expense obtain a duly authenticated copy of the record or of such portion thereof as the applicant requires, or that the production of the original is necessary for the

purpose of justice. If the application is granted, the appropriate authority shall address a letter of request to the officer or the Court in whose custody the record is.

(3) The applicant shall deposit in cash the expenses for transmission of the letter of request and for sending for and the return of the record.

17. All persons who appear in response to the notice issued or published in proceedings under sections 63, 64, 65, 66, 67, 69, 71 and 72 shall, within the time fixed in the notice or within such further time as may be granted, file written statements containing their objections or suggestions. The Deputy Commissioner, Joint Commissioner or the Commissioner, as the case may be, may, however, permit any person who has not filed a written statement to make representations at the time of inquiry.

18. Any party to the proceedings shall have a right to appear in person or by pleader, to adduce oral and documentary evidence and to apply for summoning witnesses or documents.

EXEMPTION FOR PAYMENT OF CONTRIBUTION AND AUDIT FEES.

(Notification under section 94.) (G.O. Ms. No. 749, C.T. & R.E. Dept., dated 6th July 1987)

APPENDIX. NOTIFICATION.

In exercise of the powers conferred by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959) and in supercession of the Revenue Department Notification II-1 No. 3806, dated the 19th August 1961, published at page 1306 of Part II, Section - 1 of the Fort St. George Gazette, dated the 30th August 1961, the Governor of Tamil Nadu hereby exempts the religious institutions, the annual income of which is less than '[Rupees five thousand] from payment of contribution and audit fees under sub-sections (1) and (2) of section 92 of the said Act from fasli 1397 onwards (i.e., 1st July 1987 onwards).

Raised from rupees two thousand to rupees five thousand - vide G.O. Ms. No. 275, C.T. & R.E., dated 16th July 1997.

THE HOLDING OF INQUIRIES RULES

19. The Deputy Commissioner, Joint Commissioner or the Commissioner, as the case may be, shall record the oral evidence of witness in his own handwriting.

20. The provisions of the Code of Civil Procedure and the Civil Rules of Practice and Circular Orders shall apply, as far as practicable, to appearance of pleader and to affidavits, production of documents, examination of witnesses, taking of oral evidence, proof by affidavits, filling of exhibits, issue of commissions, return of documents not admitted in evidence, and other connected matters, and the inquiry shall be made, as far as practicable, in the manner laid down in the said Code for the trial of suits.

21.(1) Any person whether a party or not, desirous of receiving back any document produced by him in proceedings before the Deputy Commissioner, Joint Commissioner or the Commissioner, as the case may be, shall, unless the documents have been impounded, be entitled to receive back the same ,

(a) Where the proceeding is one in which the order made is not liable to be questioned by a suit in a Court, but is one in respect of which an appeal to the Commissioner or to the Government, as the case may be, is allowed, when the time for preferring the appeal has elapsed without the appeal being preferred or when the appeal, having been preferred has been disposed of; and

(b) Where the proceeding is one in which the order made is liable to be questioned by a suit in a Court, if the time for filing the suit has elapsed without the suit being filed or if a suit has been filed when the suit or an appeal from the decree therein has been disposed of:

Provided that a document may be returned at any time earlier than that prescribed by this rule if the person applying thereof delivers to the Joint / Deputy Commissioner or the Commissioner, as the case may be, a certified copy to be substituted for the original and undertakes to produce the original, if required.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

di (2) An application for the return of a document shall give the date and description of the document, the number of the proceeding in which and the date on which it was produced and the exhibit mark it bears. On the return of a document, a receipt shall be given by the person receiving it.

THE INSPECTION OF DOCUMENTS AND

LEVY OF FEES RULES.* (G. O. Ms. No. 2322, Revenue dated 2nd June 1971 as amended by G. O. Ms. No. 275 C.T. & R.E.,

dated 16th July 1997) 1. These rules may be called the Inspection of Documents and the Levy of Fees Rules.

2. Any party to a proceeding pending before the Government the Commissioner, the Joint Commissioner, the Deputy Commissioner or an Assistant Commissioner desirous of inspecting any record of such proceeding or any other proceeding connected therewith, may apply to the Secretary to the Government of the Department concerned or to the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, for permission to inspect such record.

3. Every application for such inspection shall specify the number of the proceeding and shall contain all information necessary to identify the records required for inspection. It shall also state the purpose for which inspection is sought.

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RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

4. It shall be in the discretion of the authority concerned to grant or withhold permission for inspection of all or any part of the record required for inspection.

5. If permission for inspection is granted, the inspection shall be made in the presence of an officer authorised in this behalf and a fee of Re.1 in cash shall be paid for each day or part of a day spent on inspection.

6. When the record of the proceeding which is sought to be inspected is not pending and relates to a previous year, a search fee of Re.1 shall be paid in cash.

7. These rules shall not apply to inspection by a party to a proceeding under Chapters V, VI and VII of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, of a document produced in such proceeding by any other party thereto.)

8. Any person having interest may apply to the Secretary to Government of the Department concerned, to the Commissioner, Joint Commissioner, Deputy Commissioner or an Assistant Commissioner as the case may be, for permission to inspect the record of any proceeding which has been disposed of, whether he was a party thereto or not. Such application shall be supported by an affidavit stating his interest and specifying the purpose for which the inspection is sought. The provisions of rules 3 to 6 shall apply to such applications.

THE LEVY OF FEES FOR SERVICE OF

PROCESSES AND NOTICES RULES.* 1. These rules may be called the Levy of Fees for Service of Processes and Notices Rules.

2. Every applicant or appellant and every party who desires or is asked to take out notice to any respondent or other party shall pay in cash such charges as may be fixed, from time to time, by the Government for preparation of the process and postal expenses for the issue of registered notice to each respondent or other party to whom notice has to be issued. Where notice has, owing to nonservice or for any other reason to be issued again, the charge for re-service shall also be paid at the same rate as for the service of the original notices. 13. Every party to a proceeding, who desires to summon a person to attend and give evidence, or produce a document and give evidence, shall, along with his application for issue of such summons deposit in each such amount of allowances for travelling and subsistence as the presiding officer may determine for the said person according to the scale of allowance set out

in the table below, and also the postal expenses for the issue of such summons by registered post.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

TABLE

Travelling and subsistence allowance for witnesses summoned to give evidence or to produce documents.

Class of Witness
By rail
By road
By sea or Canal
Subsistence allowance per diem
I
| 1st Class fare
20 P. per k.m.

Rs. 5 to Rs. 20/
Actual expenses of passage
II Class fare
-do
Rs. 3 to Rs. 15/
II
III Class fare
12 P. per k.m. Actual bus fare or where there is no bus service six paise per k.m.

Rs. 2 to Rs. 10/
Explanation 1.— The Presiding Officer shall decide the class to which the witness belongs.

Explanation II.— The subsistence allowance for person summoned to produce documents shall be Re. 1/- only.

(Substituted by G. O. Ms. No. 1874 Revenue, dated 25th September 1968) **COMMENTS**

The heading by sea or canal may not have any reference nor having regard to the Geographical jurisdiction of the Board. Having regard to the upward revision of transport fares. It is for the department to consider the retention or revision of the above figures.

THE GRANT OF CERTIFIED COPIES Ghe sorto RULES.* only ojoojdina (6)

RULES.* (G.O. Ms. No. 865, Revenue, dated 15th February 1960 as amended by G.O. Ms. No. 275 C.T. & R.E.,

dated 16th July 1997)

1. These rules may be called the Grant of Certified Copies Rules.

2. (i) A party to a proceeding or a person having interest who is not a party to a proceeding under any provisions of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959) may apply for a certified copy of any application, memorandum or statement filed or document relied upon by any other party thereto and of any order or decision made in such proceeding. alone

(ii) (a) If any person having interest applied for a certified copy of any other official document relating to a religious institution, his application shall be supported by a Court certificate that its production is necessary in some suit or proceeding.

ITO (b) If the application is not supported by a Court certificate, he shall file an affidavit to satisfy the authority empowered to grant

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Original rules published in Rules Supplement to Part I, of the Fort St. George Gazette, dated the 29th June, 1960 (Page 277).

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the copy that he is so interested in the subject-matter of the document concerned and that he requires the copy bona fide for his own use.

(iii) If the application is supported by a Court affidavit and if the authority empowered to grant the copy considers that the document is one in respect of which privilege under section 123 of the Indian Evidence Act, 1872 (Central Act I of 1872), should be claimed if summons for its production were received from the Court, he shall refuse to grant the copy to the applicant and inform the Court which issued the certificate, that the document will be produced under the ordinary rules relating to the production of privileged documents if summons are issued by the Court.

(iv) Subject to the conditions mentioned in sub-rules (ii) and (iii), the Government, the Commissioner, the Joint Commissioner, Deputy Commissioner or the Assistant Commissioner, as the case may be, may grant copies of the records of the respective offices.

3. (i) The Commissioner is responsible for the grant of copies of documents of the records of his department and it rests with him to determine in the case of every application for a copy (except in the case of records referred to in rule (2) above, copies of which, the Joint/Deputy or the Assistant Commissioners can grant on their own authority), whether the document is of such nature that it can be granted without injury to the public interest or without breach of confidence. It is also within the Commissioner's discretion to prohibit, by a general order, the grant of any class of documents not otherwise provided for in these rules. 03 (ii) If an application for a copy is made to a Joint/Deputy Commissioner or an Assistant Commissioner and the document is one of which a copy cannot be granted by him, he should forward the application to the Commissioner with his remarks. n et

4. (i) The grant of copy should not be refused merely on the ground of the document being an official report; the general rule in regard to this matter being that no copy should be granted of a report of a confidential character and that the officer to whom the report is addressed should, in every case, decide whether a copy of it may be granted.

(ii) If the Commissioner considers that the grant of a copy is objectionable, he should reject the application stating briefly his reasons for doing so.

(iii) (a) If the Commissioner is satisfied that there is on objection to the grant of a copy and the document is only a record of the office of the Joint Commissioner, Deputy Commissioner or the Assistant Commissioner, he may direct the Joint, Deputy or Assistant Commissioner concerned to furnish the required copy or he may direct the party to apply for copies to the Joint, Deputy or Assistant Commissioners concerned.ohus on

(b) If the document in question be a communication from the Government or the Board of Revenue,* the Commissioner shall in the first instance address the Government or the Board of Revenue,* as the case may be, for permission to furnish the copies or direct the party to apply for copies to the authority which issued the communication.

(c) When the Government or the Board of Revenue* accord sanction for the grant of a copy of a document to one individual, the Commissioner may, without further reference to those authorities, grant a copy of the same document to other individuals, provided that the claim of those individuals to a copy is founded on grounds equal to those of the first. In cases in which a copy was given in the first instance to a person, who possessed some special claim to a copy, the mere fact that a copy has been granted to him must not be held to entitle any other person not possessing such special claim, to a copy. Copies of petitions addressed to Government or to the Board of Revenue* may not be

By virtue of section 10 (1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be reference to the State Government of the Apropriate Authority specified in the notification under section 4 (1) of the said Act.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

granted to private persons other than the signatories to such petitions. The Commissioner may, however, grant, on application by the parties concerned, copies of orders passed by the Government or the Board of Revenue* on petitions presented to those authorities, but passages containing remarks on the conduct of officer or which, for any other reason, should not be communicated to the parties or to the public, shall be omitted when such copies are granted. The Commissioner and the other officers of the Hindu Religious and Charitable Endowments Administration Department may grant copies of Government orders or other papers which have been published in the Gazette or marked “Press”.

5. Every application for grant of copies of records shall be stamped with Court fee stamps of the value of fifty naye paise and shall be made to the authority to whose office the record in question belongs. The application shall set out the name of the applicant, and the number, date and description of the document, of which a copy is required. Application for copies should be entered in a register maintained for the purpose in the form given in Appendix I, to these rules. If there is no objection to the grant of a copy applied for, the applicant should be required to produce or send the requisite number of copy stamp papers within a reasonable time. If the stamp papers are not received within the time, the applications shall be lodged.

6. (1) Every person requiring a search to be made among the records of an office for the purpose either of inspecting a document or for taking copies or extracts thereof must submit an application to the authority to whose office the records in question belong, in the form given in Appendix-II to these rules, stamped with a Court fee stamp of the value of fifty naye paise.

Explanation 1.—A separate application need not be presented in respect of each document of which inspection or copy or extract is required.

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By virtutue of section 10 (1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be reference to the State Government of the Apropriate Authority specified in the notification under section 4 (1) of the said Act.

THE GRANT OF CERTIFIED COPIES RULES

Explanation II.- Enclosures or annexure to letters, accounts or other documents form part of the documents to which they appertain and are not reckoned for the purpose as separate documents.

(2) Applications from subordinates of all classes of the Hindu Religious and Charitable Endowments Administration Department for copies of orders relating to departmental punishments are exempt from payment of stamp duty.

7. When the document applied for belongs to a year previous to the current calendar year, a search fee in Court-fee stamp according to the subjoined scale must be affixed to the application :
(A) When the document belongs to any year prior to the current calendar year but is not more than ten years old —
(a) When the applicant gives the number and date of the document required — (i) for the document applied for, or if more than one document is applied for, for each document included in the same application except those specified in sub-clause (ii) — Re.1;

(ii) for every document other than the first included in the same application and connected with the same subject – fifty naye paise.

(b) When the applicant does not know to which year a document belongs — (i) for the document applied for, or if the application is for more than one document, for each document included in the same application except those specified in sub-clause (ii) of clause (a) for the first year of search - Re.1; for every year other than the first year – Fifty naye paise.

(ii) for every document other than the first, included in the same application and connected with the same subject and belonging to the same year - fifty naye paise.

(B) When the document is more than ten years old —
(a) When the applicant gives the number and date of the document required — (i) for the document applied for, or if the application is for more than one document, for each document included in the same application, except those specified in sub-clause (ii) - Rs.2/ -.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(ii) for every document other than the first included in the same application and connected with the same subject - Re.1.

(b) When the applicant does not know to which year a document belongs - (i) for the document applied for, or if the application is for more than one document, for each document included in the same application except those specified in sub-clause (ii) - for the first year of search Rs. 2/-; for every year other than the first year - Re. 1. ICE

(ii) for every document other than the first, included in the same application and connected with the same subject and belonging to the same year - Re.1. NOTES .- 1. Only one search fee need be paid for all papers filed together and

forming a single record.

2. Search fee shall not be levied on application for the return of documents.

3. A search shall not be commenced until the applicant pays the prescribed search fee.

on 4. The applicant should specify in his application the number and date of the document of which copies are required or the period to which the document relates and search will be confined to the year or period specified.

5. If the applicant is not able to specify the number and date of the document or the period to which the document relates, he should be asked to state the period over which he requires the search to be conducted and pay the search fees at the prescribed rates. If the document is found without the search having to be conducted over the full period specified by the applicant, proportionate refund of the search fee collected will not be made.

8. Where the documents are such as can be copied on copy stamp papers, both sides of the copy stamp paper should be used for writing, whether in English or in an Indian language. A maximum of 175 words should be written in the first (embossed) page of the copy stamp paper. The copying fee for this page will be thirty five paise. By suitable ruling, a maximum of thirty lines containing a maximum of 240 words at the rate of eight words for each line should be written on the reverse side of the copy stamp paper. The copying fee to be charged for the reverse side will be as follows.

THE Grant OF CERTIFIED COPIES RULES

When the number of words written does not exceed - 175 - seventy naye paise.

When the number of words written exceeds 175 - ninety naye paise.

When the reverse of the copy stamp paper is to be written an adhesive court fee label of the value of seventy naye paise or fortyfive naye paise, as the case may be, should be affixed at the top right hand corner of that side.

9. Copies of documents granted shall be certified as “True Copy” under the signature of -

(a) the Assistant Secretary, Under-Secretary or Deputy Secretary in the department concerned in respect of copies granted by the Government;

(aa) the Section Superintendent authorised by the Commissioner in this behalf in respect of the copies granted by the Commissioner ;

(aaa) the Manager authorized by the Joint Commissioner and the Deputy Commissioner in respect of copies granted by the Joint Commissioner or the Deputy Commissioner or by the Head Clerk authorised by the Assistant Commissioner in respect of copies granted by the Assistant Commissioner.

10.(i) The copies shall be sent to the applicant with the unused copy stamp papers, if any, by post in an official cover superscribed “Certified copies Service Unpaid”, or “Certified copies and copy stamp papers - service unpaid”, as the case may be. If the cover is returned undelivered for any reason, the head of the officer should pay the postage out of his office contingencies.

(ii) (a) The cover and its contents shall, then, be retained for two weeks so that, if the addressee appears and applies for the copies in person, they may be handed over to him after recovering the cost of the postage paid from the contingencies. If he does not so appear, the certified copies should be destroyed and a note of such destruction made in the remarks column of the copy application register against the item concerned.

(b) The unused copy stamp-papers, if any, should be sent to the nearest Sub-Treasury Officer and his acknowledgement obtained.

Petition Number.

(13)

Name of comparer and the date on which the copy was examined with his intitals. When copy was delivered or sent by post.

Total number of words to be copied. Total number of Seventy Paise stamp papers required at 175 words a paper or the amount of fee payable in cash. Date of receipt.

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Name and address of the applicant.

Signature of the applicant when delivered in person.

Date on which Information of the number of stamped papers required or the fee to be paid was given to the applicant.

(91)

(14) (15) Note.--The entries in columns (7), (8), (10) and (17) should be in figures as well as in words.

(17)

Signature of the clerk or typist and comparer in token of having received the fee paid in cash.

Number date and description of record, inspection or copy of which is required. Number and value of Court-fee stamps affixed to the application for search of records.

copies in at the office. Register showing the receipt and disposal of applications for

Appendix I

Number of stamped papers or amount of cash deposited, with initials of the head Ministerial Officer and date.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

Number of stamped paper copied and compared and number of returned unused with initials of the Head Ministerial Officer and date in each case.

Name of clerk or typist to whom they were handed over for copying and his initials in token of receipt.

Order of the head of office as to whether copies may be granted or not with date of order.

(81)

Remarks.

When copy was ready.

THE COLLECTION OF INCOME AND THE

INCURRING OF EXPENDITURE RULES.* (G.O. Ms. No. 4065, Revenue, dated 26th September 1961 as amended by G.O. Ms. No. 275, C.T. & R.E.,

dated 16th July 1997) 1. Short title. These rules may be called the Collection of Income and the incurring of Expenditure Rules.

2. Income to be collected on the due dates.-Every item of income of religious institutions shall be collected regularly and as far as may be, on the date on which it falls due.

3. Responsibility of the trustee.—The trustee of the institution shall be responsible for making all collections of income, whether in cash or in kind.

4. Trustee to grant receipts for all items of income.—The trustee shall grant receipts for all items of income and for all offerings and gifts in cash and kind received by him for the institution.

5. Issue of temporary receipt.-Where an officer of the institution is authorised to make collections, a temporary receipt

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

may be issued by such officer. Such collections shall not be utilised directly by the officer for any purpose but shall be handed over to the trustee then and there and if the collection is made by an officer employed for collection in a village other than the village where the institution is situate, as expeditiously as possible, and in any case, within seven days of the date of collection. The trustee shall grant a permanent receipt as soon as he receives the collections made by the officer.

5-A. Prevention of improper collection.— No person, who is not, in any way, connected with the affairs of the religious institution, shall collect any money, subscription, donation or other property for religious purpose connected with the religious institution. If it is brought to the notice of the competent authority having jurisdiction and administrative control over the religious institution, that a person or group of persons, indulged in making such collection, such

authority shall direct such person or group of persons, to stop making such collection forthwith, and require such person or group of persons to deposit such collection with the religious institution concerned and to render an account of the collection made by such person or group of persons. | Any person or group of persons, who fail to comply with the direction of such competent authority will be liable for prosecution under the provisions of the Indian Penal Code.

6. Signature or thumb-impression of the person to whom receipt is issued, to be obtained.- Temporary or permanent receipt books, with receipts in counterfoil bearing printed machine numbers, shall be maintained. The signature of the person to whom the receipt is issued and in case such person cannot sign his name, his attested thumb-impression shall be obtained with date on the reverse on the duplicate of the receipt in token of having obtained the receipt.

7. Accounting collections without delay.—a) All receipts shall be deposited in the first account to be operated jointly by the Chairman, Board of Trustees and the Executive Officer concerned. The cheque book and pass book shall be in the custody of the Executive Officer.

COLLECTION OF INCOME & THE INCURRING OF EXP. Rules

(6) A second account shall be opened in the name of the Executive Officer and the amounts required for expenditure shall be transferred from the first account to the second account. The amount to be operated in the second account shall not exceed the limit fixed by the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, and such limit shall not exceed one twelfth of the annual expenditure of the temple. If one twelfth of the annual expenditure of the temple is spent on festivals, further expenditure not exceeding one twelfth of the annual expenditure of the temple may be operated. (Substituted by G.O. Ms. No. 1072, C.T. & R.E., dated 28th July 1988).

8. Only the trustee can give. a valid discharge of a claim.No person other than a trustee shall be competent to give a valid discharge of any claim of the institution.

9. Appropriation of receipts to expenditure to be avoided.The appropriation of receipts of money to expenditure shall ordinarily be avoided.

10. (a) No expenditure without budget sanction.- No expenditure which is not sanctioned in the budget shall be incurred without the previous sanction of the Assistant Commissioner, Joint / Deputy or the Commissioner, as the case may be.

ist (b) No expenditure exceeding Rs. 1,500/- shall be incurred on any individual music performance and other entertainment on festival and other occasions. Expenditure over and above this limit shall, however, be permissible

if any devotee or kattalaidar or ubayadar makes a donation specifically for this purpose.

(c) No expenditure shall be incurred on advertisements in newspapers, etc. except in the following cases :

(i) Inviting tenders and quotations for works sanctioned by competent authorities and also for leases and sales ;

(ii) Publications of information, particulars, etc. in Railway time table ; ache

(iii) Publications of important annual festival programmes ; Baricel (iv) Clearing of doubts in the minds of the public which may, in any way, defame the reputation of the institution; and

(v) Calling for applications for posts which may have to be filled up by technical or highly experienced persons.

(d) No books or newspapers which are affiliated to any political party shall be purchased or subscribed for libraries or for reading rooms maintained by religious institutions. (Substituted by G.O. Ms. No. 716, C.T. & R.E., dated 29th June 1987).

11. Expenditure to be incurred according to dhittam and budget.— No expenditure shall be incurred without the written order of the trustee. Before incurring expenditure on any purpose, the trustee shall satisfy himself that the expenditure is necessary and that the scale of such expenditure does not exceed the dhittam when the expenditure relates to poojas and festivals and the budget sanction in the matter covered by the budget.

12. Claims indisputably payable.—Claims indisputably payable shall never be left unpaid and disbursements in cash or kind or by means of cheques shall, under no circumstances, be kept out of the accounts a day longer than is absolutely necessary.

13. Bill to be signed by persons making claim against the institution.—Any person having a claim against the institution shall present a duly signed bill containing the details of the claim and of the dates on which the claim fell due.
The trustee shall verify the correctness of the claim and sanction payment.

14. Responsibility of persons making disbursements without the sanction of the trustee.- Where disbursement on behalf of an institution is made by a person other than the person competent to incur expenditure, such disbursing officer shall be personally responsible for any disbursement which has not received the sanction of the trustee.

15. Receipts to be obtained for all payments.-Receipts shall be obtained for all payments, receipts for sum exceeding Rs. 20 either by cash or cheque being duly stamped.

16. All purchases shall be supported by bill or certificate.Where purchases sanctioned by the trustee have to be made in a place other than the village or town in which the institution is

COLLECTION OF INCOME & THE INCURRING OF EXP. RULES

situated, they may be made through servants of the institution to whom advances may be made. All purchases shall be supported by shopmen's bill duly receipted. Purchases of perishables or other articles for not more than Re.1 need not however be supported by the dealer's bills and receipts but the disbursement shall be supported by a certificate from the person who made the purchase and the disbursement, that they were made and a certificate from the trustee that the articles paid for were duly received by the institution.

17. Definition of trustee for purpose of rules 2 to 16.- (1) Where the institution has an executive officer appointed under a scheme or under section 45 or section 74 who is authorised to make collections or incur expenditure, such executive officer shall be deemed to be the 'trustee' for purposes of rules 2 to 6.

(2) Where the institution has no such executive officer duly authorised, but has more than one trustee —

(a) the Chairman of the trustees shall be deemed to be the trustee for purposes of rules 2 to 8; and

(b) any trustee authorised by the trustees to sanction expenditure shall be deemed to be the trustee for purpose of rules 11 to 16.

18. Authority to write off irrecoverable loans, etc .-When proposals to write off irrecoverable loans, advances, debts, loss of moneys, value of stores and articles and items of revenue due to religious institutions are received, the authority herein empowered to write off the same, shall fully investigate the causes that led to the non-recovery of the amounts and shall sanction the write off, only if it is satisfied that proper, adequate and timely steps were taken to recover the same from the persons concerned or from the persons through whose negligence or irresponsibility the loss had occurred. The authority empowered to sanction the write off is specified in the table below. They should maintain a register showing the amounts so written off from time to time, so that recovery either in full or in part may be effected, if eventually that is found possible.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

THE TABLE

Authority competent to

order write off.

Maximum limit upto which the write off could be sanctioned in each case.

1. Assistant Commissioner

Amounts not exceeding Rs. 500 (Rupees five hundred only) in the case of religious institutions under his control.

2. Assistant Commissioner

Amounts not exceeding Rs. 500 (Rupees five hundred only) in the case of notified religious institutions not included in the list published under section 46 of the Act.

|3. Joint/Deputy Commissioner

(a) Amounts not exceeding Rs. 1000 (rupees one thousand only) in the cases of all listed religious institutions and maths.

(b) Amounts exceeding Rs. 500 (Rupees five hundred only) but not exceeding Rs. 1000 (Rupees one thousand only) in the case of religious institutions within the jurisdiction of the Assistant Commissioner under his control.

4. Commissioner

Amounts exceeding Rs. 1000 (Rupees one thousand only) but not exceeding Rs. 10,000 (Rupees ten thousand only) in the case of any religious institutions.

5. Government

In all other cases, no item of irregular illegal or improper expenditure of the nature specified in section 89 (1) which is surchargeable under section 90 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, shall however, be written off.

COLLECTION OF INCOME & THE INCURRING OF EXP. RULES

19. Accounts, etc., to be maintained according to the Manual of Accounts of the Hindu Religious and Charitable Endowments Administration Department.--Accounts, registers and other relevant

forms shall be maintained according to the Manual of Accounts of the Hindu Religious and Charitable Endowments Administration Department.

THE RELIGIOUS INSTITUTIONS (CUSTODY,

INVESTMENTS AND LENDING OR BORROWING OF MONEYS) RULES, 1963.*

(G.O.P. No. 3584, Revenue, dated 24th December 1963 as amended by G.O. No. 275 C.T. & R.E., dated 16th July 1997)

1. Short title.—These rules may be called the Religious Institutions (Custody, Investments and Lending or Borrowing of Moneys) Rules, 1963.

2. Custody of moneys.—Subject to the provisions of any scheme settled or deemed to have been settled for a religious institution, the moneys received by a math shall be in the trustee of the math or such officer of the math as the trustee may appoint in this behalf and the moneys received by other religious institutions shall be in the custody of the trustee or in the custody of the Chairman of the Board of Trustees, where there is a Board of Trustees.

3. Investment of moneys required for current expenses.(1) Out of the moneys received by a trustee or the Chairman of the Board of Trustees, as the case

may be, moneys required by the trustees or the Chairman for expenses for a period of three months

Original rules published in Part V of the Fort St. George Gazette, dated 22nd April 1964.

THE RELIGIOUS INSTITUTIONS (CUSTODY,
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Original rules published in Part V of the Fort St. George Gazette, dated 22nd April 1964.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

shall be lodged in any one of the banks specified below in the current account or in the savings bank account and drawn upon by the trustee or the Chairman as and when required .

(i) a Scheduled bank as defined in the Reserve Bank of India Act, 1934; or (ii) the Tamil Nadu State Co-operative Bank Limited; or (iii) a Post Office Savings Bank; or

(iv) such Central District Co-operative Bank as have been approved by the Registrar of Co-operative Societies for the investment of funds of local bodies ; or

(v) Co-operative Urban Banks in the State of Tamil Nadu, which maintain fluid resources and which are approved by the Registrar of Co-operative Societies for this purpose.

24 (2) Moneys required for current expenditure within the fasli, over and above the amount specified above, shall be lodged in seasonal or fixed deposits for periods less than one year in any

one of the banks specified in sub-rule (1). Moneys in excess of that required for expenditure within the fasli shall be invested in the manner laid down in rule 7.

4. Moneys received as deposits.-(a) Any money received as deposits shall be lodged separately and not withdrawn unless required for being refunded or adjusted.

(b) Any money realised by sale of immovable properties shall be deposited separately in one or other of the securities mentioned in rule 7(a) to (d) and shall not be withdrawn without the previous permission of the Commissioner :

Provided that the Commissioner may, for reasons to be recorded in writing, also permit the withdrawal and utilization of such amounts for construction of new buildings, repairs to old buildings and for other purposes connected with the religious institution.

5. Moneys how to be lodged.-Lodging of moneys under rule 3 or rule 4 shall be made in the name of the institution.

RELIGIOUS INSTITUTION CUSTODY, INVESTMENT... RULES, 1963

6. Withdrawals.-(1) Subject to the provisions of any scheme settled or deemed to have been settled for a religious institution or any order under section 67, the trustee of the institution or the Chairman of the Board of Trustees, as the case may be, shall have the power to withdraw such deposits or any part thereof and operate on the bank accounts.

(2) No money shall be withdrawn from the bank unless it is required for immediate payment for the purposes of the religious institution.

7. Investment of moneys other than those referred to in rules 3 and 4.-(1) Any moneys belonging to religious institutions, other than those referred to in rules 3 and 4 shall be invested ,

(a) in one or other of the following securities, namely :

(i) promissory notes, debentures, stock or other securities of the Central Government;

(ii) promissory notes, N.S.Cs, N.P. Scs., stock or other securities of the State Government ;

De (iii) stock or debentures of or shares in companies, the interest wherein shall have been guaranteed by the Central or the State Government ;

(iv) debentures of the Chennai Co-operative Central Land Mortgage Bank Limited, so long as the interest thereon is guaranteed by the State Government ;

(v) debentures of other securities for money issued by or on behalf of any municipal body under the authority of any Act of a legislature established in India ; or

(b) in fixed deposits for periods not less than twelve months and not exceeding one hundred and twenty months in .

(i) a scheduled bank as defined in the Reserve Bank of India Act, 1934; or

(ii) the Tamil Nadu State Co-operative Bank Ltd., or

(iii) such Central District Co-operative Banks as have been approved by the Registrar of Co-operative Societies for the investment of the funds of local bodies; or

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

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(ii) the Tamil Nadu State Co-operative Bank Limited; or (iii) a Post Office Savings Bank; or

(iv) such Central District Co-operative Bank as have been approved by the Registrar of Co-operative Societies for the investment of funds of local bodies ; or

(v) Co-operative Urban Banks in the State of Tamil Nadu, which maintain fluid resources and which are approved by the Registrar of Co-operative Societies for this purpose.

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(ii) promissory notes, N.S.Cs, N.P. Scs., stock or other securities of the State Government;
(iii) stock or debentures of or shares in companies, the interest wherein shall have been guaranteed by the Central or the State Government ;
(iv) debentures of the Chennai Co-operative Central Land Mortgage Bank Limited, so long as the interest thereon is guaranteed by the State Government ;
(v) debentures of other securities for money issued by or on behalf of any municipal body under the authority of any Act of a legislature established in India ; or
(b) in fixed deposits for periods not less than twelve months and not exceeding one hundred and twenty months in .

(i) a scheduled bank as defined in the Reserve Bank of India India Act, 1934; or (ii) the Tamil Nadu State Co-operative Bank Ltd., or
(iii) such Central District Co-operative Banks as have been approved by the Registrar of Co-operative Societies for the investment of the funds of local bodies; or

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(iv) Co-operative Urban Banks; or mo (v) Co-operative Agricultural Banks and rural banks which are maintaining fluid resources and which are recommended by the Deputy Registrar upto a limit of Rs.3000/- ;
(vi) the Chennai Co-operative Central House Mortgage Bank Limited, Chennai, so long as the

principal and interests are guaranteed by the Government; or (vii) the Tamil Nadu Industrial Investment Corporation Limited; or

(viii) the State Industries Promotion Corporation of Tamil Nadu Limited.

(ix) The Tamil Nadu Transport Development Finance Corporation Limited.

(c) in a Post Office Savings Bank; or
(d) with the previous sanction of the Commissioner, in the purchase or in the first mortgage of immovable property provided that the property is not a lease-hold for a term of years and that the value of the property exceeds by one-half of the mortgage money ; or
(e) in loans on promissory notes to needy but solvent religious institutions; or () Units issued by the Unit Trust of India.

Explanation.—Institutions are bound to deposit not less than 50% of their surplus funds in Co-operative Banks in long term deposits.

(G.O. Ms. No. 394 C.T. & R.E., dated 12th April 1982.)
(2) The lending of moneys to religious institutions referred to in (e) of sub-rule (1) and the borrowing of money by them shall be subject to the following conditions, namely
(a) The trustee may lend moneys of a religious institution to another religious institution with the express prior sanction of the competent authority.

RELIGIOUS INSTITUTION CUSTODY, INVESTMENT... RULES, 1963
(b) No trustee shall lend moneys of a religious institution to its employees or other individuals or bodies. soi
(c) The trustee of a religious institution may, with the previous approval of the competent authority, borrow money on behalf of the religious institution from any other religious institution or private individuals including the trustee or an employee of the religious institution.

(d) Every application seeking sanction to raise a loan shall be made to the competent authority and shall contain the following particulars :
Pas (i) Necessity and urgency for raising a loan. id motor (ii) Amount of loan required. RUSS
(iii) From whom it is proposed to borrow.

(iv) Financial position of the religious institution on the date of application.

(v) Period by which loan could be repaid. RO
(vi) Number of instalments and the amount of such instalment.

(vii) Probable income and anticipated expenditure during the intervening period.

When the amount is sought to be borrowed from the trustee or an employee of the religious institution or from any other individual, his consent in writing to lend the required money shall also be sent.

(e) The competent authority shall, before according sanction to a religious institution to lend money, satisfy himself as to its capacity to lend and before according sanction to a religious institution to borrow money, satisfy himself as to its capacity to repay.

(f) The competent authority shall specify the time by which the loan shall be repaid, stipulate the number of instalments, if necessary, and fix the rate of interest payable on the loan, if any :

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

To Provided that in the case of lending or borrowing of moneys from one religious institution to another, the competent authority may waive the recovery of interest either in whole or in part.

no one (g) The trustee of a borrowing institution shall execute a promissory note in favour of the trustee of the lending institution or individual. Sting

(h) The competent authority to sanction the lending and borrowing of moneys shall be

(i) The Assistant Commissioner upto a limit of Rs. 5,000/- (Five thousand only) in respect of the institutions under his jurisdiction, subject to approval by the Commissioner ;

(ii) The Deputy Commissioner or the Joint Commissioner, as the case may be, upto a limit of Rs. 10,000/(Ten thousand only) in respect of the institutions under his jurisdiction, subject to approval by the Commissioner, and

purche (iii) The Commissioner in respect of non-listed notified temples and in all other cases.

8. The investments made under rule 7 (1) (a) and (b) above shall not be pledged, encashed or withdrawn without the permission of the Commissioner.

(Amended as per G.O. Ms. No. 3515, Revenue Department, dated 29th December 1972; Commissioner's Revenue Department 48425/71, dated 8th January 1973.) HOR

THE RELIGIOUS INSTITUTIONS (LEASE OF

IMMOVABLE PROPERTY) RULES, 1963.* (G.. No. 3060, Revenue, dated 17th October 1963 as di amended by G.O. Ms. No. 275, C.T. & R.E.,

dated 16th July 1997) 1. Short title.—These rules may be called the Religious Institutions (Lease of Immovable Property) Rules, 1963.

2. Lease by public auction.—Lease of immovable property and rights belonging to a religious institution shall be made by public auction. The auction shall ordinarily be conducted in the place in which the property is situate or the rights exist :

Provided that the Joint Commissioner or the Deputy Commissioner, as the case may be, may, either suo motu or on an application made to him by the

executive authority, permit the holding of such an auction at a place within the district, other than the one in which the property is situate if he is satisfied that it will not be detrimental to securing a proper bid.

Explanation .-- For purposes of these rules, the term “executive authority” shall mean —
(a) the Executive Officer, where there is one ; or oilT9qOTC
*
Original rules published in Part V of the Fort St. George Gazette, dated 6th November 1963.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959
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RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

(b) where there is no Executive Officer.

(i) the trustee, if there is a single trustee ; or

(ii) the Chairman of the Board of the Trustees, if the number of trustees exceeds one.

No transfer of lease of any property or right belonging to a religious institution shall be approved by the executive authority without the prior sanction of the Commissioner.

3. Period and terms of lease.-(1) The trustee shall in the meeting or in circulation, decide the period for which a lease shall be given, the terms and conditions of the lease, such as the security to be furnished by the lessee, whether the rental is to be in kind or in cash, the date on, and the place at, which the rent is to be given, the penalty, if any, to be imposed for default in payment of rent, the division of the lands into convenient blocks, the time, date and the conditions of the auction. Such meeting shall be held or circulation made atleast two months before the expiry of the period of lease

Rent (2) The auction of all leases shall be conducted within one month from the date of the decision of the Board of Trustees.

4. Auction notice.—(1) The notice of auction of all leases shall be published, at least 15 days before the date fixed for auction, by affixture -

(a) on the notice board or in the case of a specific endowment, on the notice board or front door of the religious institution to which the specific endowment is attached;

(b) on the notice board of the office of the Municipal Council or the Corporation of Chennai or the Panchayat or the Panchayat Union or the village chavadi in the places where the properties are situate ; and

(c) on the notice board of the office of the Assistant Commissioner having jurisdiction over the area in which the properties are situate. izə b (2) The executive authority shall also give publicity to the notice in the language of the locality, by circulating or distributing

RELIGIOUS INSTITUTION (LEASE OF IMMOVABLE...) RULES, 1963

copies thereof or announcing its content by beat of tom tom in the area or by publishing it in a newspaper in the language of the locality having circulation in the area.

(3) Where the auction is conducted by the Executive Officer, a copy of the auction notice shall also be sent to the trustees at least 3 days before the date fixed for auction. is d

5. Particulars to be furnished in the auction notice.—The auction notice shall, among others, specifically state

(i) that the earnest money shall be deposited before participating in the auction ;

(ii) that the lease shall be subject to the terms and conditions specified in the auction notice;

(iii) that the successful bidder shall furnish such security as may be specified within the time fixed by the trustee ;

(iv) that the lease shall be liable to be cancelled and reauctioned at the risk of the lessee, if he —

(a) fails to furnish security and execute the lease deed within the time fixed; (b) commits default in the payment of rent on the date fixed; or

bobi (c) acts contrary to the terms and conditions of the lease and against the interest of the religious institution; BHOTS (d) that it shall not be open to the lessee to transfer the lease or sub-lease the property ;

(v) that the lessee, shall execute a lease deed in the form specified by the executive authority of the religious institution ; and

(vi) that the lease, the annual rental of which is Rs. 1,000/or more or its equivalent in kind, shall be subject to veto by the Commissioner.

6. Authority to conduct the auction.-(1) The auction shall be conducted by— (a) the executive officer ordinarily; or

ECT RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959 DHE

ost () when there is no executive officer — Toloster ësiqog Vilsoo (i) by any other trustee duly authorised by the Chairman of the Board of Trustees; or

no (ii) by a person duly authorised by a hereditary trustee; or

(iii) by any other officer specially authorised by the Assistant Commissioner or the Deputy Commissioner or the Joint Commissioner, as the case may be.

(2) Where the lease is in respect of property or rights of a religious institution, the rental of which for the previous fasli year did not exceed Rs. 200/-, the auction may, with previous permission of the Joint Commissioner or Deputy Commissioner, as the case may be, be conducted by an employee of the religious institution concerned specially deputed for the purpose by the executive authority. Such deputation of an employee shall not absolve the executive authority of his responsibility for the proper conduct of the auction of the lease.

7. Earnest money.—The executive authority shall, before allowing anybody to participate in the auction, collect the earnest money payable by him. A person who is in arrears to the religious institution shall not be permitted to bid at the auction.

8. Grant of lease.—(1) Lease shall ordinarily be given to the highest bidder, but in special cases, for reasons to be recorded in writing, a bid other than the highest bid may be accepted.

(2) In the case of religious institution having more than one trustee, if all the trustees are not present at the auction, the final acceptance of the bid shall be made by the trustees at a meeting or in circulation, within 10 days from the date of auction. The trustees shall satisfy themselves as to the solvency of the successful bidder, before accepting the bid.

9. Security.— The executive authority shall take reasonable security from the successful bidder. In the case of lease of more than one year, such security shall be in a sum equal to at least one year's rental but, the Deputy or Joint Commissioner may, in special cases, for reasons to be recorded in writing, permit the trustee to accept security of less than one year's rental in value.

RELIGIOUS INSTITUTION (LEASE OF IMMOVABLE...) RULES, 1963 391

10. Extension.—No provision for extension of the lease shall be made in the lease deed. vitong to toston

11. Lease otherwise than by public auction.- (1) The Commissioner on an application, made to him by the executive authority of a religious institution, may permit the lease of any property or any right otherwise than by public auction, if he is satisfied that the interest of the institution will not suffer by dispensing with the public auction.

12.(1) When a lease is granted for a period of less than five years, any further extension of lease upto a period of five years from the date it was originally granted shall be made only with the previous sanction of the Commissioner. Leases exceeding five years shall be made in accordance with the provisions contained in section 34.

on (2) Report to be made to the Commissioner. - Lease stipulating an annual rental or contract amount of Rs. 1,000/- or more or its equivalent in kind shall be reported to the Commissioner and also to the Assistant Commissioner or to the Deputy Commissioner or to the Joint Commissioner in whose jurisdiction the religious institution lies by the executive authority of the institution within one week from the date of auction or acceptance of the offer by the trustees. 13. Veto by Commissioner.—The Commissioner shall have the power to veto such lease for reasons to be recorded in writing after giving a reasonable opportunity to the parties concerned to make their representations, if any. **14. Confirmation. If no such order exercising the powers of veto is received by the executive authority of the institution within 60 days from the date of auction, the executive authority shall confirm the lease.** 15. Remission.Remission of rent shall not ordinarily be granted. But when, owing to adverse seasonal conditions and other factors beyond the control of the lessee, there is a remission in the gross produce to the extent of more than 25 per cent, remission may be granted by the authorities specified in column (1) of the

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table below upto the monetary limits specified in the corresponding entries in column (2) thereof or their equivalent in kind.

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THE TABLE

Maximum limit upto which remission Authority see may be granted in each individual lease in a year (1)

(2) 1. Assistant Commissioner Remission not exceeding Rs. 500/ (Rupees five hundred only) as regards religious institution under his control.

2. Joint Commissioner / Deputy Commissioner

| (a) Remission exceeding Rs. 500/(Rupees five hundred only) and not exceeding Rs. 1,000/- (Rupees one thousand only) as regards religious institutions within the jurisdiction of the Assistant Commissioner. (b) Remission not exceeding Rs. 1,000/(Rupees one thousand only) as regards all listed religious institutions within his jurisdiction.

3. Commissioner

Remission exceeding Rs. 1,000/(Rupees one thousand only) and not exceeding Rs. 5,000/- (Rupees five thousand only) as regards any religious institution.

4. Government

Remission exceeding Rs. 5,000/(Rupees five thousand only) as regards any religious institution.

16. Rules not to apply.—(1) The provisions of these rules relating to lease by public auction and remission shall not apply to lands coming under the purview of the Tamil Nadu Public Trusts

(Regulation of and Administration of Agricultural Lands) Act, 1961 (Tamil Nadu Act 57 of 1961).

RELIGIOUS INSTITUTION (LEASE OF IMMOVABLE...) RULES, 1963

(2) These rules shall not apply to maths and specific endowments attached to maths. (Substituted by G. O. Ms. No. 117, T.D.C. & R.E., dated 25th April, 2000)

17. Fixation of fair-rent to buildings belonging to the religious institutions.-Fair-rent to the site and buildings belonging to the religious institutions shall be revised periodically atleast once in three years by a committee constituted for each Deputy/Joint Commissioner's division by the Commissioner. If there is an Executive Officer appointed for the religious institution, he shall also be associated with the work of the Committee. If there is no Executive Officer appointed for the religious institution, the trustee or Chairman, Board of Trustees shall be associated with the work of the Committee. The fair-rent shall be fixed in accordance with the market value of the land and the cost of building worked out as per the code of Public Works Department.

THE MANNER OF AUDIT OF

ACCOUNTS RULES.*

(G. O. Ms. No. 4065, Revenue dated 26th September 1961 as amended by G. O. Ms. No. 200, C.T. & R.E.,

dated 30th May 1996) 1. Short title. These rules may be called The Manner of Audit of Accounts Rules.

2. Place of audit.--The audit of the accounts of a religious institution under sub-section (2) or (3) of section 87 shall be made in the office of the institution concerned or at such other place as the Commissioner may, by special order, direct.

3. Auditor to verify the cash balance.—The auditor shall verify the cash balance and state in the report whether the cash was readily forthcoming for verification.

4. Items to be verified by the Auditor.—The auditor shall, in the course of audit, verify the debentures, share certificates, Government bonds and other securities and the bank pass books belonging to the institution and report whether they were found correct. The auditor shall also verify whether an inventory register

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for the jewels and valuables belonging to the institution and an appraisement register are maintained and if so, whether it is being periodically inspected by such officers as may be appointed by the Commissioner and whether any loss referred to in the appraisement register of the verification officer was due to neglect, fraud or theft and if so, whether the loss has been made good.

5. Contents of the audit report.—The auditor shall report, among other points arising in audit

(a) whether the accounts and registers required by the Commissioner to be maintained are kept and whether entries are made regularly and properly by the persons responsible for the preparation of bills, challans, subsidiary registers, etc., and duly checked by the executive authority in charge of the institution ;

(b) whether all the immovable properties and rights such as fishery rights, right to long grass in village tanks and the right to the usufruct of trees not used by the institution for its purposes have been leased out in the prescribed manner and to the advantage of the institution and lease deeds

have been taken and adequate securities taken in all cases : and if in any case such properties have not been leased or lease deeds have not been taken, what such cases, are ;

(c) whether the various items of income amounts due to the institution have been realised at the proper times and whether due steps to recover amounts overdue have been taken and, if not, in which cases such auction has not been taken and the avoidable defects or otherwise noticed.

(d) whether any claims have become barred by the law of limitation and if so, what such cases are ;

(e) whether all collections have been brought into account without delay;

(1) whether any claims have been written off and if so, to what extent and under what authority and whether such authority is competent for the purpose.

THE MANNER OF AUDIT OF ACCOUNTS RULES

(g) whether the expenditure is in accordance with the sanctioned budget and if there are deviations from such budget, what those deviations are ;

(h) whether every item of expenditure has been sanctioned by the authority competent in that behalf and is supported by a proper voucher.

(i) whether there is any item of expenditure which in the opinion of the auditor is prima facie, extravagant ;

(i) whether there has been any diversion of funds or properties for purposes other than those of the institution ;

(k) whether advances made have been recouped or adjusted without delay;

(1) whether moneys not required for immediate expenditure have been deposited or lodged in banks as per rules and surplus funds have been invested properly;

(m) whether all donations or offerings in kind are accounted for;

(n) whether in respect of building works check-measurement was done before final payment was made and whether the necessary subsidiary accounts and registers such as measurement books, stock books, muster rolls, tenders and agreements are kept ; a

n ice (0) whether in the case of supplies, tenders have been called for, wherever needed and scrutinised and accepted or confirmed as per relevant rules ;

(p) whether securities have been obtained from the staff in charge of collections or valuables and security bonds got executed ; and

(q) whether there has been any violation of any of the scheme provisions, if the institution is governed by a scheme or of the rules framed under notification, if the institution has been notified.

RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

6. Appendices to audit report.-The auditor shall append to his report — Tom

(a) a statement of receipts and charges under the budget heads;

(b) a statement of receipts and charges of paddy and other grains ; Oslo (c) abstract of audited accounts; i otodid Toiladwy

(d) consolidated statement of demand, collection and balance of all items of revenues or decrees both arrears and current outstandings in cash and in kind.

(e) statement of debentures, share certificates, Government bonds and other securities ;

() consolidated statement of assets and liabilities. 7. Publication of the abstract.—One copy of the abstract of audited accounts shall be forwarded by the Assistant Commissioner, Joint Commissioner, Deputy Commissioner or the Commissioner, as the case may be, to the trustee of the religious institution for publication. The trustee shall, on receipt thereof, publish the abstract on the notice board of the institution or other conspicuous place in the premises of the institution. Where the institution is a specific endowment the abstract shall be published on the notice board or other conspicuous place of any one of the maths or temples as the Assistant Commissioner, Joint Commissioner, Deputy Commissioner or the Commissioner, as the case may be, determine. The Commissioner may, in the case of an institution, the accounts of which are subject to concurrent audit under sub-section (3) of section 87, direct that the abstract of audited accounts shall, in addition, be published in any newspaper or in any other manner.

THE FURNISHING OF SECURITY BY

OFFICERS AND SERVANTS RULES.* can (G.O. No. 4055, dated 23rd September 1961) OJ 2011

1. Short title.— These rules may be called the Furnishing of Security by Officers and Servants Rules.

2. Executive Officer to furnish security.—Every Executive Officer appointed either temporarily in the place of any other Executive Officer or otherwise for a religious institution under any of the provisions of the Act or in pursuance of any scheme settled or deemed to be settled thereunder shall furnish security and execute a security bond in the name of the Governor of Tamil Nadu :

e Provided that the Government may, on the recommendation of the Commissioner (i) exempt subject to such conditions as the Government may fix, any person appointed or proposed to be appointed as such Executive Officer from furnishing the whole or any part of the security or (ii) permit any other person to furnish his immovable property as security on behalf of the person anto as to do TOVOD 982 od to 29tort yio Bimota (d) * Original rules published in Part V of the Fort St. George Gazette, dated 25th October 1961.
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RULES ISSUED UNDER T. N. H. R. & C. E. ACT, 1959

appointed or proposed to be appointed as Executive Officer subject to the condition that such other person executes jointly with the person appointed or proposed to be appointed as Executive Officer, a security bond in the name of the Governor of Tamil Nadu.

3. Amount of security to be furnished.—The amount of security to be furnished by an Executive Officer shall be regulated by the income of the institution to which he is appointed and be at the rate specified in the Appendix.

4. Period within which security is to be furnished.-(1) No Executive Officer holding office on the date of the coming into force of these rules, shall continue to hold office, if he does not furnish security before the expiry of three months after these rules have come into force.

(2) No person first appointed to any post for which security has to be furnished shall assume office unless he furnishes' the security fixed for the post within fifteen days of the receipt of the order of appointment or unless he is exempted under the proviso to rule 2. Svi (3) When a person holding a post for which he has furnished security is appointed to another post for which the prescribed security is higher than the amount of security already furnished by him or is appointed to an additional post for which security has been fixed he shall not continue in the new post if he does not, within three months of his assumption thereof, furnish the required additional security.

5. Government may extend the time for furnishing the security.- Notwithstanding the provisions of rule 4, the Government may extend the time for furnishing the security or the additional security.

6. Form of security. The security to be furnished by a person may be in the form of — 190 (D) TO VITU092 orl to disq VIIS TO2' (a) cash ; or ad no vinoga 26 YTOJOrq oldsvoimi zid

(b) promissory notes of the State Government or any other State Government or the Union Government or Municipal Debentures or Port Trust bonds; or

THE FURNISHING OF SECURITY BY OFFICERS & SERVANTS RULES

(c) stock certificates of the State Government or any other State Government or the Union Government ; or old (d) post office Savings Bank Deposits ; or

(e) post office cash certificates and National Savings Certificates ; or 2921elo ni

oitten (f) Deposit receipt of Madras Provincial Co-operative Bank, a Central Co-operative Bank, approved by the Registrar of Cooperative Societies, Chennai, for deposit of the funds of Local Boards and Municipalities or a Scheduled Bank as defined in the Reserve Bank of India Act, 1934 ; or

(g) Unencumbered immovable property : 231

Provided that in the case of Executive Officers not belonging to the Scheduled Caste, the security to be accepted may be in the form of fidelity bond :

Provided further that in the case of an Executive Officer belonging to the Schedules Caste, security shall be accepted in the form of a fidelity bond, if such officer is unable to furnish security in any one of the forms referred to above :

Provided also that the security may, with the previous permission of the Commissioner, be furnished partly in one and partly in another of the forms specified above.

7. The provisions of the Tamil Nadu Financial Code to apply to security.-(1) Where security is furnished in any of the forms mentioned in clauses (b) to (1) of rule 6, the provisions of the Tamil Nadu Financial Code relating to the conditions subject to which such form of security shall be accepted, shall apply to such security.

(2) Where security is furnished in the form of cash, it shall be invested in any of the forms of securities mentioned in rule 6 as the person furnishing securities desires, and the interest derived from such investment shall be paid to him. No interest shall become in any event payable till the security amount is actually invested.

*

Now the Tamil Nadu State Co-operative Bank.

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APPENDIX APPENDIXtre1199 pote (

Class of Institutions

Annual income of the Institution

Amount of security in

any

form mentioned in clauses (a) to (f) of rule 6.

Value of immovable property, if
security is offered under
clause (g) of rule 6,
(1)
(3)
102 (4)
Rs. 4,000 Rs. 2,000
Rs. 8,000 Rs. 4,000
on to (2) 6 tot Over Rs. 1,50,000 ghee From Rs. 75,001 to Rs. 1,50,000 From Rs. 30,001 to Rs.75,000 From Rs. 10,001 to Rs. 30,000 Less than Rs. 10,000 III
Rs. 1,000
Rs. 2,000
s.

500
Rs. 1,000
Rs. 250
Rs. 500

ANNEXURE I
(See rule 4)
SESTRA Corks
stantem
Sl. Estimated No. cost of work.

Status of private individuals competent to prepare plans and estimates.

(3)
Status of department staff competent to countersign plans and estimates.

(1) (1)
(2) (2)
Upto and inclusive of Rs. 5,000.

An upper subordinate or Assistant Engineer, L.C.E. with experience in the Public Works or profession for a minimum Highways Department. period of 3 years.

2.

Above
A Corporate Member of the Exexutive Engineer, Rs. 5,000 but | Institution of Engineers of Public works Departnot more than India or one possessing an ment or Divisional Rs. 40,000. equivalent qualification with Engineer, Highways
experience in the profession Department. for a minimum period of 8 years. 3.

Above Rs. 40,000 but not more than Rs. 2,00,000.

A Corporate Member of the Superintending Institution of Engineers of Engineer, Public works India or one possessing an Department or Highequivalent qualification with ways Department. experience in the profession| for a minimum period of 10 years.

4.

Above Rs. 2,00,000.

A Corporate Member of the Chief Engineer, Public Institution of Engineers of| Works Department or India or one possessing an Highways Department. equivalent qualification with experience in the profession for a minimum period of 10 years.

ANNEXURE II

See rule 18

Instructions to tenderers, form of tender, etc. 1. A list of materials proposed to be supplied by (name of institution) (hereinafter referred to as “the Institution') and the places where and the prices at which they are proposed to be supplied is given at the end of the schedule accompanying the tender notice. This should be entered by the tenderer also at the end of the schedule accompanying the tender. Tenderers must accept the materials at the specified prices and quote for the finished work accordingly. Notwithstanding any subsequent change in the market value of those materials the charge to the party executing the work will remain as originally entered in the agreement to be executed. If at any time subsequent to the execution of this agreement, materials of the institution other than those specified in the agreement are to be supplied to the piece worker for use on the work they will be charged at the market value prevailing at time of supply or stock issue rate whichever is greater. The piece-worker will be informed in writing of this change and he should intimate in writing the rate which he demands for finishing work in view of the fact he is to use materials of the institution. No cartage or incidental charges shall be borne by the institution in connection with the supply of materials referred to in this paragraph. de

N. B.— Piece-work is that which involves a payment for work done at stipulated rate only without reference to total quantity or time and a piece-worker shall be understood accordingly,

2. Subsidiary item, such as water for work, clearing and marking out site, hire of tools and plant should be separately entered. If, such items are not so entered, it will be assumed that the rates quoted in the schedule include provision for them also.

3. The tenderer shall examine closely the Madras Detailed Standard Specifications and also the relevant clauses of the Standard Preliminary Specification contained therein, and sign the office copy in the office of the institution of the Madras Detailed Standard Specification and its Addenda Volume in token of such study before submitting his tender unit rates which shall be for finished work ‘in situ”. He shall also carefully study the drawings and additional specifications and all the documents which form part of the agreement to be entered into by accepted tenderer.

4. Each tenderer must also send a certificate of income-tax verification from the appropriate income-tax authority in the form prescribed therefor. In the case of proprietary or partnership firm, it will be necessary to produce the certificate aforementioned for the proprietor or proprietors and for each of the partners, as the case may be. If a certificate had already been produced by the tenderer during the calendar year in which the tender is made in respect of a previous tender, it will be sufficient if particulars regarding the previous

occasion on which the certificate was produced are given. All tenders received without a certificate as aforementioned will be summarily rejected.

5. Every tenderer is expected, before quoting his rates to inspect the site of the proposed work. He should also inspect the quarries and satisfy himself about the quality and availability of materials. The name of quarries, kilns, etc., wherefrom certain materials are to be obtained will be given in the descriptive specification sheet. The best class of materials to be obtained from the quarries or other sources defined shall be used on the work. In every case the materials must comply with the relevant standard specification.

Samples of materials as called for in the standard specifications or in this tender notice, or as required by the Trustee /Chairman of the Board of Trustees of the Institution shall be submitted to

him for approval before the supply to site of the work is begun. If the contractor after examination of the source of materials defined in the Descriptive Specification Sheet is of opinion that materials complying with the standard or other specification of the contract cannot be obtained in quality or sufficient quantity from the source defined in the Descriptive Specification Sheet, he shall so state clearly in his tender and state wherefrom he intends to obtain materials subject to the approval of the Trustee or Board of Trustees of the Institution. Attention of the piece-workers is directed to the 'Standard Preliminary Specification regarding payment of seigniorage, tools, etc.

6. The tenderer should quote specific rates for each item in the schedule, and the rates should be in rupees and naye paise*. The units and rates should be written both in words and figures. The schedule accompanying the tender shall be written legibly and free from erasures, overwritings or conversions of figures. Corrections where unavoidable should be made by crossout, initialling, dating and rewriting. No alteration which is made by the tenderer in the agreement form, the condition of agreement, the drawing or specifications accompanying same will be recognized, and if any such alterations are made, the tender will be void.

7. The tenderer should sign each and every page of the tender document.

Tender for piece-work. To The Trustee /Chairman of the Board of Trustees, (Name of the Institution and Address). Tour ID No.

of 19.) do hereby tender to execute works for the (name of institution) of the under mentioned description by

* Now, paise.

piece-work and in accordance with the conditions noted below and the rules set forth in Schedule B below in consideration of payment being made for the quantity of work executed at the respective rates specified in Schedule A below. I/We hereby distinctly and expressly declare and acknowledge that before the submission of my/our tender, I/We have carefully followed the instructions in the tender notice and have read the Madras Detailed Standard Specifications and the relevant clauses of the Preliminary Specification of the Madras Detailed Standard Specifications and that I/We have made such examination of the contract, documents and of the specifications, etc. and of the location where the said work is to be done and such investigation of the work required to be done and in regard to the materials required to be furnished as to enable me/us thoroughly to understand the intention of the same and the requirements, covenants, agreements, stipulations and restrictions, contained in the contract and the said specification ; and distinctly agree that I/We will not hereafter make any claim or demand upon the institution based upon or arising out of any alleged misunderstanding or misconception or mistake on my/our part of the said requirements, covenants, agreements, stipulations, restrictions and conditions. I/We enclose an income-tax verification certificate, have already produced an income-tax verification certificate during the current calendar year in respect of (here particulars of the previous occasion on which the certificate was produced should be given.)

Schedule A Name of work.

Name of item.

Class and description of work to be executed M. D. S.
S.

**Number other special specification*
if any.

Unit of calculation
(in figures and in words)

Rate of payment
to be entered (both in figures and in words one below the other) (4)
(5)
* Enter S. S. before the number if it is an M. D. S. S. number.

NOTE .- (1) Enter below the schedule a list of drawing and descriptive Specification Sheet with relevant extracts from pages 522, 523 and 524 M. D.

S. S. Items as may otherwise be applicable vide also paragraph I of Directions to parties tendering.

(2) The tenderer should affix his signature at the end of each page of his tender and other documents attached thereto. The accepting authority should similarly affix his signature to the accepted tender.

Conditions.

1. The Trustee or the Board of Trustees of the institution shall within a period of two months from the date of acceptance of the agreement by the competent authority give to the contractor full and complete particulars of the work to be done hereunder and within like period permit the contractor and his workmen free access to the site on which the work is to be executed. On receiving such particulars and permission, the contractor shall forthwith start the work and shall carry on the same with due diligence and all work executed is to be done in a workman-like manner. The decision of the Trustee or Board of Trustees of the institution as to the rate of progress and the quality of work or materials shall be final. The contractor shall have the right to cancel the contract and obtain refund of his earnest money if such particulars and/or permission are not given within the said period of two months.

2. The following clauses of the Standard Preliminary Specification of the Madras Detailed Standard Specification, only subject to the modifications noted below, shall apply to this agreement.

Standard Preliminary Specification. Section A.— All clauses, except that, in clauses 2 and 3 where the Preliminary Specification is mentioned, the reference shall be only to such clauses of the Preliminary Specification as are herein made applicable to this agreement. Section C.— All clauses except 15 (6).

+ 15 (5)

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Section D.-- All clauses except that in clause 28, in place of the words 'within six months from the completion of read 'before final payment for'.

Section E.— All clauses except that in clause 35, the word 'which' occurring between the words ‘Progress', and 'in' in the first sentence shall be deleted as also the concluding portion of that sentence beginning from ‘will’. The following shall be substituted for the present clause 42.

“The Trustee / Chairman of the Board of Trustees of the institution shall be responsible for the correct setting out of all works but the piece-worker shall provide at his own cost all labour, materials and staff required for so doing.”

Section F.—- All clauses. Section G.— All clauses except clause 56.

Section KJ.— Clauses 64 to 67 inclusive, second sub-paragraph of clause 68, Clauses 70, 71 and 72.

3. The quantity of work executed shall be measured and payment made ordinarily monthly. On the completion of the work, or the termination of this agreement, final measurements will be made, and the account adjusted accordingly.

4. The Trustee / the Board of Trustees of the institution may put an end to this agreement at his / their option at any time, and, in the case of bad work or materials, action shall be taken as provided in clause 27 (e), Standard Preliminary Specification.

NOTE.— If action is taken as provided in the last sub-paragraph of clause 27 (c), Standard Preliminary Specification, the piece workers' agreement to the reduced rates shall be taken in writing. 15. The Trustee / the Chairman of the Board of Trustees of the institution may fine the piece-worker not less than Rs. 10 and not more than five per cent of the value of completed work for slow progress of work provided however that any authority higher than the Trustee / the Chairman of the Board of Trustees may in his

absolute discretion waive or modify any fine imposed by the Trustee/ Board of Trustees.

6. Any unforeseen additional work that may become necessary and is accordingly carried out under this agreement under proper written orders shall be measured and valued by the Trustee / Chairman of the Board of Trustees or his representative at the rates contained in the piece-workers' original schedule and if these rates do not apply, then prior to execution of the additional work a rate for such work shall ordinarily be agreed upon and entered in a supplemental Schedule and signed by both the piece-worker and the accepting authority. If it is not possible to arrive at such an agreement then the piece-worker shall be paid according to the cost of labour employed and the materials used which will be added ten per cent to cover the piece-workers' profit on the said work on his delivery of the necessary vouchers to the executive authority of the institution.

7. The earnest money deposited by the selected piece-worker shall be retained as security for the due fulfilment of the agreement. After the work has been carried out by the piece-worker to the extent of twenty times the value of this security deposit a deduction of five per cent of the value of further work done by him shall be made for purposes of additional security from such intermediate bill to be paid to him until the completion of the work. Such deposit and / or deduction of any portion thereof may at the discretion of the Trustees / Board of Trustees of the institution be forfeited on failure or non-fulfilment by the piece-worker of any of the above conditions. Any authority higher than the one who ordered a forfeiture under the provisions of this clause, may in his absolute discretion waive or modify the forfeiture so levied.

Date: Witness :

Signature of the party making the tender.

Residence. Accepted by me on behalf of (name of the Institution). Hindu Religious and Charitable Endowments.

NOTE .- While accepting the agreement, the accepting authority should specify on the first page of this document the number of pages in the agreement and the number of items in the Schedule. A line should also be drawn under the last item in the Schedules.

Articles of agreement. ARTICLES OF AGREEMENT made this

motibor 19_ between to ont __the Trustee or the Board of Trustees of

(name of the institution) (hereinafter called the said authority' which expression shall where the context so admits, include his successors in office and assigns) of the one part and

of *

(hereinafter called 'the Contractor' which expression shall where the context so admits include his heirs, executors, administrators, and legal representatives) of the other part;

WHEREAS_ _(hereinafter called "the Institution”) is desirous of **

and has caused an estimate of probable quantities contained in Schedule A, drawing in Schedule B and specifications in Schedule C, describing the work to be done to be prepared;

AND WHEREAS the said Schedules have been signed by or on behalf of the parties hereto;

AND WHEREAS the Contractor has agreed to retention by the institution of the earnest money of rupees paid by him when he submitted his tender security for the due fulfilment of the contract to the satisfaction of the said authority of the Institution or in the alternative as the said authority may direct to deposit as security for the abovesaid purpose Government securities, municipal debentures or Post Office cash certificate to the nominal value of Rs. ***

duly endorsed to or registered in or transferred to the name of the executive authority with the previous sanction

Rest of sentence to be struck off, if the execution authority can himself enter into the contract without reference to any higher authority. Designation of the officer who is competent to approve of the contract under the rules framed under section 116 (2) (xxii) of the Hindu Religious and Charitable Endowments

of the Head Post Master in the case of the last mentioned security as the case may be;
**AND WHEREAS the contractor has deposited with the authority the sum of rupees*
in cash as additional security for the due fulfilment of the contract to the satisfaction of the said authority;
**AND WHEREAS the contractor has delivered to and deposited with and endorsed over to the said authority, Government securities to the extent of rupees*
__of which the numbers, amounts and other particulars are set forth in the margin hereto as additional security for the due fulfilment of the contract to the satisfaction of the said authority;
**AND WHEREAS the contractor has endorsed over and delivered to the executive authority municipal debentures to the value of rupees*
the numbers and particulars of which are set forth in the margin hereto and such endorsement has been registered in the office
as additional security for the due fulfilment of the contract to the satisfaction of the said authority;
**AND WHEREAS the contractor has deposited in the bank at the sum of rupees*__
in the name of the said authority and has obtained a receipt bearing No. dated _ made out in the name of the said authority and the same is now standing to the said authority and is withdrawable by him on demand as additional security for the due fulfilment of the contract to the satisfaction of the executive authority;
**AND WHEREAS the contractor is the holder of the Post Office cash certificates and Defence Savings Certificates of the
**

To be entered in words and figures. Rest of sentence to be struck off, if the execution authority can himself enter into the contract without reference to any higher authority. Designation of the officer who is competent to approve of the contract under the rules framed under section 116 (2) (xxii) of the Hindu Religious and Charitable Endowments Act, 1959.

value of rupees*
_which have been registered in the Post Office at
particulars of which are set forth in the margin hereto and whereas the contractor has deposited with and transferred to the said authority the said certificates, the previous sanction of the Head Postmaster of

Post

Post office in which the certificates have been registered having been obtained as additional security for the due fulfilment of the contract to the satisfaction of the executive authority;

NOTE.- Of the five recital clauses relating to the additional security the one suitable to the kind of security actually deposited should be retained and the rest scored out with due attestation at the time of the execution of the agreement.

AND WHEREAS the contractor has also signed the copy of Madras Detailed Standard Specifications and addenda volume thereto maintained in the office of the institution in acknowledgement of being bound by all the conditions of the clauses of the Standard Preliminary Specification and all the Standard Specifications for items of works described by a Standard Specification number in Schedule A;

AND WHEREAS the contractor has agreed to execute upon and subject to the conditions set forth in the Preliminary Specification of the Madras Detailed Standard Specifications and such other conditions as are contained in all the specifications

forming part of this contract (hereinafter referred to as the said conditions") the works shown upon the drawing and described in the said specification and set forth in Schedule A as "probable quantities" and comply with the rate of progress noted at the end of the articles of agreement for a sum of rupees* or such other sum as may be arrived at under the clause of the Standard Preliminary Specification relating to "payment of lumpsum basis or by final measurement at unit prices".

To be entered in words and figures.

NOW THESE PRESENTS WITNESS AND IT IS HEREBY AGREED TO AS FOLLOWS :(1) In consideration of the payment of the said sum of rupees*

__ or such other sum as may be arrived at under. the clause of the Standard Preliminary Specification relating to "Payment of lump sum basis or by final measurement at unit prices" the contractor will, upon and subject to the said conditions, execute and complete the works shown upon the said drawings and described in the said specifications and to the extent of the probable quantities shown in Schedule A with such variations by way of alterations of, additions to, or deductions from the said works and method of payment therefor as are provided for in the said conditions.

(2) The term executive authority in the said conditions shall mean the Trustee or the Board of Trustees of the institution who shall be competent to exercise all the powers and privileges reserved herein, in favour of the Institution **with the previous sanction of the **

(3) The arbitrator for fulfilling the duties set forth in the arbitration clause of the Standard Preliminary Specification shall be the Deputy Commissioner or the Assistant Commissioner for the time being of the Hindu Religious and Charitable Endowment having jurisdiction over the institution to which the works relate.

(4) Time shall be considered as of the essence of the agreement and the contractor hereby agrees to commence the work as soon as the site (or premises) is handed over to him as provided for in the said conditions and agrees to complete the work within
months from the date of handing over of the site
bordonaboen en * To be entered in words and figures.

Rest of sentence to be struck off, if the execution authority can himself enter into the contract without reference to any higher authority.

**

(or premises) and to show progress as defined in the tabular statement "Rate of progress" below, subject nevertheless to the provisions for extension of time contained in clause 59 of Standard Preliminary Specification.

forming part of this agreement and the parties hereto shall respectively abide by and submit themselves to the conditions and stipulations and perform the agreement on their parts, respectively.

The (6) Upon the terms and conditions of this agreement being fulfilled and performed to the satisfaction of the executive authority, the security deposited by the contractor as herein before recited on such portion thereof as he may be entitled to under the said conditions shall be returned to the Contractor. In witness whereof the contractor (name). e st and
(name) the said authority of the institution for and on its behalf have hereinto set their hands.

In the presence of -1 In the presence of - 2
Rate of progress. The following rate of progress and proportionate value of work done from time to time as will be indicated by the executive authority's certificate of the value of work done will be required.

Date of commencement of the programme will be the date on which the site (or premises) is handed over to the contractor.

Period after date of
commencement.

Percentage of work completed (based on contract lump-sum amount) (based on contract lumn-cum amount)

(1)

(2)

NOTE :- The periods to be entered in column (1) for the purpose of defining the rate of progress may be fixed by the executive authority to suit each case.

SCHEDULE A. Schedule of rates and approximate quantities. (a) The quantities here given are those upon which the lump sum, tender cost of the work is borne, but they are subject to alterations, omissions, deductions or additions as provided for in the conditions of this contract, and do not necessarily show the actual quantities of the work to be done. The unit rates noted below are those governing payment or extras or deductions for omissions according to the conditions of the contract, as set forth in the Preliminary Specifications of the Madras Detailed Standard Specifications and other conditions or specifications of this contract.

(b) It is to be expressly understood that the measured work is to be taken net (notwithstanding any custom or practice to the contrary) according to the actual quantities when in place and finished according to the drawings or as may be ordered from time to time by the executive authority of the Institution and the cost calculated by measurement or weight at the respective prices, without any additional charge for any necessary or contingent works connected therewith. The rates quoted for works “in situ” are complete in every respect.

Probable quantity Figures

Rate

Unit Amount Description M.D.S.S. of work I number* | Words 1 Figures | Words Figures

Rs. P.

Rs. P.

Date :

(Signature of Contractor).

*NOTE.— The second sub-disivion of this column, i.e., column (3) is for entering description in words such as numbers, cubic feet, lb., etc.

(or premises) and to show progress as defined in the tabular statement “Rate of progress” below, subject nevertheless to the provisions for extension of time contained in clause 59 of Standard Preliminary Specification.

forming part of this agreement and the parties hereto shall respectively abide by and submit themselves to the conditions and stipulations and perform the agreement on their parts, respectively.

(6) Upon the terms and conditions of this agreement being fulfilled and performed to the satisfaction of the executive authority, the security deposited by the contractor as herein before recited on such portion thereof as he may be entitled to under the said conditions shall be returned to the Contractor. In witness whereof the contractor (name) e st and

(name) the said authority of the institution for and on its behalf have hereinto set their hands.

In the presence of -1 In the presence of - 2

Hem Rate of progress. IS SHTOJEN The following rate of progress and proportionate value of work done from time to time as will be indicated by the executive authority's certificate of the value of work done will be required.

Date of commencement of the programme will be the date on which the site (or premises) is handed over to the contractor.

Period after date of commencement.

Percentage of work completed (based on contract lump-sum amount)

(2)

NOTE .- The periods to be entered in column (1) for the purpose of defining the rate of progress may be fixed by the executive authority to suit each case.

SCHEDULE A. Schedule of rates and approximate quantities. (a) The quantities here given are those upon which the lump sum, tender cost of the work is borne, but they are subject to alterations, omissions, deductions or additions as provided for in the conditions of this contract, and do not necessarily show the actual quantities of the work to be done. The unit rates noted below are those governing payment or extras or deductions for omissions according to the conditions of the contract, as set forth in the Preliminary Specifications of the Madras Detailed Standard Specifications and other conditions or specifications of this contract.

(b) It is to be expressly understood that the measured work is to be taken net (notwithstanding any custom or practice to the contrary) according to the actual quantities when in place and finished according to the drawings or as may be ordered from time to time by the executive authority of the Institution and the cost calculated by measurement or weight at the respective prices, without any additional charge for any necessary or contingent works connected therewith. The rates quoted for works “in situ” are complete in every respect.

Probable
Rate
Unit Amount quantity
Description. M.D.S.S. Figures I of work | number* | Words | Figures | Words | Figures
Rs. P.

Rs. P.

Date :
(Signature of Contractor).

*NOTE.— The second sub-disivion of this column, i.e., column (3) is for entering description in words such as numbers, cubic feet, lb., etc.

SCHEDULE B. List of drawings
Supplemental list to the NOTE.- All drawings to be As referred to in the specification signed by

the contractor as well (including the preliminary specificaas the officer entering into the tion of the Madras Detailed Standard contract.

Specifications)
Sl. No.

Drawing Descri- number ption
Sl. Drawing No. number
Description
Date on which the drawing was
supplied
fobi
Date : DVOSTOTO Mo Date :
Signature of contractor.

actor
SCHEDULE C. List of specifications for the various items of work supplementing those described in Schedule A by Standard Specification numbers.

eta how 101 Materials
*(i) Size alternative to standard specification size or size prescribed. Mortars and concrete. (ii) Mixes prescribed if deviation from standard spcification. (iii) Masonry joint thickness and deviations.

Source from Approxi- Remarks Materials

which item mate lead.

is to be
obtained.

(2) (3) (4) (5) Lime Surki Portland cement Sand for mortar works!

1
Insert the remarks column where excess earth required for filling is to be obtained from and where excess if any, is to be carted or conveyed.

Materials - Contd.

(1) Sand for filling in Earth for refilling and
disposal of surplus! Broken stone for concrete,
reinforced concrete, etc. Broken stone for road work Broken brick Gravel Quarry rubbish Rough stone, jelly stone. etc. Flooring stone Custone Cuddapah slabs M. S. sheets Corrugated roofing Deviations in gauge Bricks (wall) (Terrace) (flooring) and (tiles) Flat tiles Mangalore tiles Pressed ornamental tiles, etc.? Teakwood Other classes of wood Furnishing for doors, windows, etc., ? Standardized items of furniture
ithio
TISZTups
tomolone
tomonisaloid Pronto
TAHTOI ono siertoinen
stoon Polonio
nicol
Paints
1
2 3
Insert the remarks column where excess earth required for filling is to be obtained from and

where excess, if any, is to be carted or conveyed. Enter if deviation from Standard Specification procedure and if iron or brass. These will usually be purchased from jails, vide current price list for same.

Materials - Contd.

il (1)
(2)
(3)
(4)
(5)
Tar
ago som bol lor
loilor
SVISTO
deidd TYSIS 013 Solle ongulos
SOTTO
Wood Oil Varnish Distemper (brand and
number of coats) Steel R. S. Beams, etc. Iron work for jail cells Ventilators, doors, lock
boxes cage latrine, etc. Cast iron Lime mortar Surki mortor Pointings Terrace work Deviations if any and proportions, if surki mortar required for and stage Plastering Concrete broken stone in lime mortar Concrete broken stone in
cement mortar Reinforced cement concrete Brickwork or masonry
joints, thickness Floor surfacing.

edile bu
22.M EισoI IIIIIIιo URES
Solo
MM SEVERIS19 2019S 922071
LET D odoz Tedro
ob 10 mm
4
5

Enter these are to be supplied from the Salem jail and if so where contractor shall take delivery of same. Pointing - State if to be done as per "Remarks on Pointing" in M. D. S. S. and included in masonry route. Deviations in plaster thickness, if any - State with time mortar or surki cement mortar and proportions.

Tender notice test shade

1. Tenders will be received by the Trustee/ Chairman of the Board of Trustees _(name and address of the institution) at the office of the institution

upto P.M. on for the work of

· The tender should be in the prescribed form obtainable from the office of the institution.

2. Tenders must be submitted in sealed covers and should be addressed to the Trustee/Chairman of the Board of Trustees of the institution the name of the tenderer and the name of the work being noted on the cover. Tenderers or their authorised agents are expected to be present at the time of opening tenders. The Trustee /Chairman of the Board of Trustees (hereinafter called the said authority) will, on opening each tender, prepare a statement of attested and unattested corrections therein and hand it over to the tenderer concerned an initial all such corrections in the presence of the tenderer. If any of the tenderers or their agents finds it inconvenient to be present at the time then in such case, the said authority will, on opening the tender of the absentee

tenderer make out a statement of the unattested corrections and communicate it to him. The absentee tenderer shall, then, accept the statement of corrections without any question whatsoever.

If the tender is made by an individual, it shall be signed with his full name and his address shall be given. If it is made by a firm of partnership, it shall be signed with the firm name by a partner of the firm, who shall also sign his own name. The tenderer shall mention the name and address of each member of the firm. If the tender is made by a Corporation, it shall be signed with its seal by a duly authorised officer who shall produce with his tender satisfactory evidence of his authorisation. Such tendering corporation may be required before the contract is executed, to furnish evidence of its corporate existence.

3. (a) Each tenderer must also send a certificate of income- tax verification from the appropriate income-tax authority in the

form prescribed therefor. This certificate will be valid for one year from the date of issue for all tenders submitted during that period.

(b) In the case of proprietory or partnership firm, it will be necessary to produce the certificate aforementioned for the Proprietor or Proprietors and for each of the partners, as the case may be.

(c) If a certificate issued within one year before the date had been produced in respect of a previous tender, it will be sufficient if particulars, regarding the previous occasion on which the said certificate was produced by the tenderer are given.

(d) Tenders received without a certificate as aforementioned will be summarily rejected.

4. Each tenderer must pay, as earnest money, a sum of Rs. into the Treasury of the Institution and enclose with his tender the challan endorsed accordingly. The contactors in distant places will be permitted to send their earnest money

deposit in the form of a bank draft in favour of the said authority of the institution. This earnest money will be refunded to the unsuccessful tenderer on application, after intimation is sent of rejection of the tender or at the expiration of two months from the date of tender, whichever is earlier. This refund will be authorised by the said authority of the institution by suitable endorsement on the challan. The earnest money will not be received in cash or currency note by the said authority of the institution save in exceptional cases where there are no receiving treasuries to the institution. When currency notes are given, the tenderer should give his name in full with date on the back of all the currency notes given by him, whatever their denominations may be. bono

The earnest money will be retained in the case of the successful tenderer and will not carry any interest. It will be dealt with as provided in the tender.

5. When a tender is to be accepted, the tenderer whose tender is under consideration shall attend the office of the said authority

of the institution before the end of the period specified in the written intimation sent to him. If the tenderer fails to attend the office of the said authority of the institution before the end of the period specified his tender will not be considered by the said authority. The tenderer shall, on intimation being given to him by the said authority, of acceptance of his tender by the said authority, make a security deposit of an amount as may be fixed by the said authority at the time of acceptance of tender in one of the following forms:

(a) cash, or

(b) promissory notes of the State Government or any other State Government or the Union Government or Municipal Debentures or Port Trust bonds; or

(c) stock certificates of the State Government or any other State Government or Union Government ; or

(d) post office savings bank deposits ; or

(e) post office Cash Certificates and National Savings Certificates; or

(H) deposit receipt of the Tamil Nadu State Co-operative Bank, a Central Co-operative Bank approved by the Registrar of Co-operative Societies, Chennai, for deposit of the funds of Local Boards and Municipalities or a Scheduled Bank as defined in the Reserve Bank of India Act, 1934; or colliga

(g) unencumbered immovable property.

The tenderer shall, then, sign an agreement in the proper departmental form for the due fulfilment of the contract. This security deposit together with the earnest money and the amount withheld according to clause 68 of the Standard Preliminary Specification of the Madras Detailed Standard Specifications shall be retained as security for the due fulfilment of this contract. If a cash security deposit is made by the contractor, he shall follow

the procedure laid down in the preceding paragraph for payment of earnest money and such deposit will not bear interest. Failure

to enter into the required agreement or to make the security deposit as defined in the paragraph shall entail forfeiture of the earnest money. The written agreement to be entered into between the contractor and the said authority of the institution shall be the foundation of the rights of both the parties and the contract shall not be deemed to be completed until the agreement has first been signed by the contractor and then by the said authority on behalf of the institution.

6. The tenderer shall examine closely the Madras Detailed Standard Specification and also the Standard Preliminary Specifications contained therein and sign the office copy of the Madras Detailed Standard Specifications in the institution and its addenda volume in token of such study before submitting his tender unit rates which shall be for finished work in situ. He shall also carefully study the drawings and additional specifications and all the documents which form part of the agreement to be entered into by the accepted tenderer. The Madras Detailed Standard Specifications and other documents connected with the contract such as specifications, plans, descriptive specification sheet regarding materials, etc., can be seen at any time between 11 A.M. and 5 P.M. on office days in the office of the executive authority of the institutions.

7. The tenderer's attention is directed to the requirements for materials under the clause “Materials and workmanship” in the “Preliminary Specifications”. Materials conforming to the British Standard Specifications shall be used on the work and the tenderer shall quote his rate accordingly.

8. Every tenderer is expected, before quoting his rate to inspect the site of the proposed work. He should also inspect the quarries and satisfy himself about the quality and availability of materials. The names of quarries, kilns, etc., wherefrom certain materials are to be obtained will be given in the descriptive specification sheet. The best class of materials to be obtained from the quarries or other source defined shall be used on the work. In every case, the materials must comply with the relevant standard specification.

Samples of materials must comply with the relevant standard specification samples of materials as called for in the standard specifications or in this tender notice or as acquired by the said authority of the institution before the supply to be submitted for the approval of the said authority of the institution before the supply to site of work is begun. If the contractor, after examination of the source of materials defined in the descriptive specifications sheets of

opinion that materials complying with the standard or other specifications of the contract cannot be obtained in quality or sufficient quantity from the source defined in the descriptive specification sheet, he shall so state clearly in his tender and state where from he intends to obtain materials subject to the approval of the said authority of the institution. The institution will not, however, after acceptance of a contract rate pay any extra charge for lead or for any other reasons, in case the contractor is found later on to have misjudged the materials available. Attention of the contractor is directed to the "Standard Preliminary Specification" regarding payment of seigniorage, tolls, etc..

9. The tenderer's particular attention is drawn to the sections and clauses in the "Standard Preliminary Specification" dealing with—

(1) Test, inspection and rejection of defective materials and

work, (2) Carriage, (3) Construction plant, (4) Water and lighting, (5) Cleaning up during progress and for delivery, (6) Accidents, (7) Delays,

(8) Particulars of payment. The contractor should closely pursue all the specification clauses which govern the rates which he is tendering.

b 10. A schedule of quantities accompanies this tender notice. It shall be definitely understood that the institution does not accept any responsibility for the correctness of deductions, or additions at the discretion of the said authority of the institution or as setforth in the conditions of contract. The tenderer will, however, base his lump-sum tender on this schedule of quantities. He should quote specific rates for each item in the schedule and the rates should be in rupees and paise. The rates should be written both in words and figures and the units in words. The tenderer should also show the totals of each item and grand total of the whole contract and quote in the tender a lump-sum for which he will undertake to do the whole work subject to the conditions of contract, such lump-sum agreeing with the total amount of Schedule A. This schedule accompanying the lump-sum tender shall be written legibly and free from erasures, overwritings, or conversions of figures. Corrections, where unavoidable, should be made by crossing out, initialling, dating and rewriting.

11. Tenders offering a percentage deduction from or increase on the estimate amount and those not submitted in proper form or in due time will be rejected. Rates or lump-sum amounts for items not called for shall not be included in the tender. No alteration which is made by the tenderer in the contract form, the conditions of contract, the drawings, specifications, or quantities accompanying same will be recognised and, if any such alterations are made, the tender will be void.

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12. The tenderer should work out his own rates.

13. The price at which and the source from which certain particular materials shall be obtained by the contractor are given at the end of the Schedule accompanying the tender form. Tenderers must accept the materials at these prices, and shall quote their price for finished work accordingly. Notwithstanding any subsequent change in the market value for these materials, the charge to the contractor will remain as originally entered in the written contract. No cartage or incidental charges will be borne by the institution in connection with this supply.

14. The attention of the tenderers is directed to the contract requirements as to the time of beginning work, the rate of progress and the dates for the completion of whole work and its several parts. The following rates of progress and of proportionate value of work done, from time to time, as will be indicated by the certificate of the said authority of the institution of the value of

work done, will be required. Date of commencement of this programme will be the date on which the site (or premises) is handed over to the contractor. Period after date of Percentage of work completed commencement.

(based on the contract lump-sum amount.)

(1)

T exo do (2) 210019 NOTE.— The periods to be entered in column (1) for the purpose of defining the rate of progress may be fixed by the said authority of the institution.

15. No part of the contract shall be sublet without the written permission of the said authority of the institution nor shall transfer be made by power-of-attorney authorizing others to receive payment on the contractor's behalf.

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1991 ore 16. If further necessary information is required, the executive authority of the institution will furnish it, but it must be clearly understood that tenders must be received in order and according to instructions.

17. The said authority of the institution or other sanctioning authority reserves the right to reject any tender or all the tenders without assigning any reason therefor. Toto

18. Preference in the selection from among the tenderers will be given, other things being equal to those who are themselves professionally qualified or who undertake to employ qualified men at their cost to look after the work. The tenderers should, therefore, state in clear terms whether they are professionally qualified or whether they undertake to employ technical staff and if so, to give their professional qualifications or to the staff to be

employed. In case, the selected tenderer is one who has undertaken to employ technical staff under him, he should see that one of the staff is always at site of the work during working hours personally checking all items of work and paying extra attention to such works as may demand special attention (e. g.) reinforced concrete, etc.

NOTE.- This paragraph should be scored out if the cost of the work involved is less than Rs.10,000.

19. The tenderers when submitting their tenders should certify in their tenders that they have actually inspected the site of works and have examined before tendering the nature and extent of various kinds of soil at various depths and have been based their tenders on such examination.

20. Tenderers who have not already registered themselves as Hindu Religious and Charitable Endowments contractors shall furnish evidence of their good record and capacity to do the work.

21. A tenderer submitting a quotation which the tender accepting authority considers excessive and/or indicative of insufficient knowledge of current prices or definite attempt at profiteering, will render himself liable to be debarred permanently from tendering or for such period as the tender accepting authority may decide. The tender rates should be based on the controlled prices for materials, if any, fixed by Government, or a reasonable price.

22. A statement giving brief particulars of equipment and resources that will be put at the disposal of the work under the following classifications should accompany the tender :

(a) Equipment (transport for materials, viz.. lorries and carts concrete mixers).

(b) Organisation (i) technical, (ii) unskilled. Vis (c) Resources in materials like teakwood, steel and extent to which departmental help is not required for procurement of materials and transport of the same. 122310ng to svig of 02 ti

(d) Methods that will be adopted to speed up the work to ensure completion within the time fixed for completion.

23. The tender of the contractor who agrees to employ the maximum number of ex-service men (number to be specified in the tender) will receive preferential consideration. The tenderers are requested to report on this in their covering letter.

24. Those who are not registered as Hindu Religious and Charitable Endowments contractors, should invariably attach income-tax verification certificates with their tenders and the registered Hindu Religious and Charitable Endowments contractors who had not already produced these certificates in the current year should also do so.

25. The said authority of the institution reserves to himself the right of allotting the different sub-works to different contractors or to one and the same contractor as he may decide after the receipt of tenders.

Tender Notice

(Piece work) 1. Tenders will be received by the Trustee/the Chairman of the Board of Trustees of (name of institution) at his office of the institution at upto

P. M. on for the work of . The tender should be in the "Hindu Religious and Charitable Endowments form", obtainable from the office of the institution. Tenderers or their authorised agents are expected to be present at the time of opening tenders. The Trusteel Chairman of the Board of Trustees (hereinafter called the said authority) will on opening each tender, prepare a statement of attested and unattested corrections therein and hand it over to the tenderers concerned and initial all such corrections in the presence of the tenderers. If any of the tenderers or their agents finds it inconvenient to be present at the time, then, the said authority will, on opening the tender of the absentee tenderer, make out a statement of the unattested corrections and communicate it to

him. The absentee tenderer shall then accept the statement of corrections without any question whatsoever. The Madras Detailed Standard Specifications and other documents relating to the contract such as additional specifications, drawings, descriptive specification sheet regarding materials, etc., can be seen at any time during office hours in the office of the institution.

2. Tenders must be submitted in sealed covers and should be addressed to the Trustee / Board of Trustees of the institutions, the name of the tenderer and the name of the work being noted on the cover.

If the tender is made by an individual, it shall be signed with his full name and his address shall be given. If it is made by a firm of partnership, it shall be signed with the firm name by a partner of the firm who shall also sign his own name. The tender shall also mention the name and address of each member of the firm. If the tender is made by a corporation, it shall be signed by a duly authorised officer who shall produce with his tender satisfactory evidence of his authorisation. Such tendering corporation may be required before the agreement is executed to furnish evidence of its corporate existence.

3. The tenderer should deposit a sum of Rs. with the institution under a separate head to be specified as earnest money and enclose with his tender the challan endorsed accordingly. This earnest money will be refunded to the unsuccessful tenderer on application, after intimation is sent of rejection of the tender or at the expiration of two months from the date of tender whichever is earlier. This refund will be authorised by the said authority of the institution by suitable endorsement on the challan. The earnest money will not be received in

cash, or currency notes by the said authority of the institution save in exceptional cases where there are no receiving treasuries to the institution. When currency notes are given, the tenderer

should sign his name in full with date on the back of all the currency notes given by him, whatever their denomination.o o

The earnest money will be retained in the case of the successful tenderer and will not carry any interest. It will be dealt with as provided for in the conditions attached to the tender.

When a tender is to be accepted, the tenderer whose tender is under consideration, shall attend the office of the institution on the date fixed in the written intimation sent to him. He should forthwith upon intimation being given to him by the said authority of acceptance of his tender, complete the execution of the agreement by signing all documents connected therewith. Failure to do so shall entail forfeiture of earnest money.

4. Tenderers should peruse carefully the instructions in "The instructions to tenderers and form of tender" and the conditions of the standard Hindu Religious and Charitable Endowments Form and all other relevant documents before tendering rate for piece work. The approximate quantity of work to be executed under each clause is given in the accompanying Schedule. The quantities are given only with a view to enable the tenderer to quote his overall rate for each class of work in the tender form.

5. The said authority of the institutions reserves the right to reject any tender or all the tenders without assigning any reason therefor. Tenders offering a percentage deduction from or increase on the estimate amount, and those not submitted in proper form or in due time will be rejected.

6. The tender of the contractor who agrees to employ the maximum number of ex-servicemen ex-toddy tappers, unemployed agricultural labourers (number to be notified in the tender) will receive preferential consideration. The tenderers are requested to report on this in their covering letter.

7. The tenderers when submitting their tenders should certify in their tenders that they have actually inspected the site of work and have examined before tendering the nature and extent of various kinds of soil at various depths and have based their tenders on such examination by them.

8. Tenderers who have not already registered themselves as Hindu Religious and Charitable Endowments contractors shall furnish evidence of their good record and capacity to do the work.

9. A tenderer submitting a quotation which the said authority considers excessive and/or indicative of insufficient knowledge

of current prices or definite attempt of profiteering will render himself liable to be debarred permanently from tendering or for such period as the said authority may decide. The tender rates should be based on the controlled prices for materials if any fixed by the Government, or a reasonable price.

10. (a) Each tenderer must also send a certificate of income tax verification from the appropriate income-tax authority in the form prescribed therefor.

(b) In the case of proprietory or partnership firm, it will be necessary to produce the certificate aforementioned for the proprietor or proprietors and for each of the partners, as the case may be.

(c) If a certificate had already been produced by the tenderer during the calendar year in which the tender is made in respect of a previous tender, it will be sufficient if particulars regarding the previous occasion on which the certificate was produced are given.

(d) All tenders received without certificates as aforementioned will be summarily rejected.

Schedule (Give details of the piece work to be done.) ustalama bados TENDER the

Date dobe 19. To bones The Trustee/The Board of Trustees (name of the institution and address).
Sir,

I/We do hereby tender and if this tender be accepted, undertake to execute the following works (viz.) and more fully described in the Schedule hereto

as shown in the drawings and described in the specifications deposited in the office of the institution with such variations by way of alterations or additions to, and omissions from the said works and method of payment

as are provided for in the conditions of contract for the sum of rupees (to be entered in words and figures) or such other sum as may be arrived at under the clause of the Standard Preliminary Specifications relating to "Payment on lump-sum basis or by final measurement at unit prices".

I/We have also completed the priced list of items in Schedule 'A'annexed (in words and figures) for which I/We agree to execute the work when the lump-sum payment under the terms of the agreement is varied by payment on measured quantities.

I/We hereby distinctly and expressly declare and acknowledge that, before the submission of my/our tender I/We have carefully followed the instructions in the tender notice and have read the Madras Detailed Standard Specifications and the Preliminary Specification therein ; and that I/We have made such examination of the contract documents and of the plans, specifications and quantities, and of the location where the said work is to be done and such

investigation of the work required to be done, and in regard to the materials required to be furnished as to enable me/ us to thoroughly understand the intention of same and the requirements, covenants, agreements, stipulations and restrictions contained in the contract and in the said plans and specifications and distinctly agree that I/We will not hereafter make any claim or demand upon the institution based upon or arising out of any alleged misunderstanding or misconception or mistake on my our part of the said requirements, covenants, agreements, stipulations, restrictions and conditions.

I/We enclose herewith a challan for the payment of the sum of rupees (to be entered in words and figures) as earnest money not to bear interest. If my/our tender is not accepted, the sum shall be returned to me/us on my/our application when intimation is sent to me/us of rejection or at the expiration of two months from the date of this tender, whichever is earlier. If my/our tender is accepted, the earnest money shall be retained by the institution as security for the due fulfilment of the contract. If upon written intimation to me / us by the office of the Trustee / Board of Trustees

of the institution I/We fail to attend the said office before the end of the period specified in such intimation, the tender will not be considered by the Trustee / Board of Trustees or if upon intimation being given to me/us by the Trustee / Board of Trustees of the institution of acceptance by the Trustee/Board of Trustees of my/ our tender I/We fail to make an additional security deposit or to enter into the required agreement as defined in paragraph 4 of the tender notice then I/We agree to the forfeiture of the earnest money. Any notice required to be served on me / us hereunder shall be sufficiently served on me / us if delivered to me/us personally or forwarded to me/us by registered post or ordinary or left at my / our address given herein. Such notice shall, if sent by post, be deemed to have been served on me / us at the time when it would be delivered at the address to which it is sent.

I/We fully understand that the written agreement to be entered into between me/us and the institution shall be the foundation of the rights of both the parties and the contract shall not be

deemed to be completed until the agreement is first signed by me/us and then by the Trustee/Chairman of the Board of Trustees of the institution on its behalf.

I am/we are professionally qualified and my / our qualifications are given below. mo solistei Name. goo

i br Qualification.

I/ We will employ the following technical staff for supervising the work and will see that one of them is always at site during working hours personally checking all items of work and paying extra attention to such works as require special attention (e.g.) reinforced concrete work.

Names of members of technical Qualifications. | staff proposed to be employed.

NOTE. — (a) The last two clauses should be scored out if the cost of the work involved is less than Rs. 10,000.

(b) The tenderers should score out the last clause of the Penultimate according as they are themselves professionally qualified or undertake to employ technical staff under them. Rate of progress.

Contractor.

(Fill in from tender notice.) Extract from Schedule of quantities. (Fill in only the table from tender notice.)
of
water

THE GRANT OF TRAVELLING ALLOWANCE TO TRUSTEES OF RELIGIOUS INSTITUTIONS RULES.*
(G.O. Ms. No. 4055, dated 23rd September 1961 as amended by G.O. Ms. No. 275, C.T. & R.E., Dept., dated 16th July 1997)

1. Short title.— These rules may be called the Grant of Travelling Allowance to Trustees of Religious Institutions Rules.

2. Conditions shall be those laid down in the Tamil Nadu Travelling Allowance Rules.—The conditions for the payment of travelling allowance, daily allowance or mileage to trustees of religious institutions shall, unless otherwise provided for in these rules, be the same as those laid down in the Tamil Nadu Travelling Allowance Rules.

3. Rate of travelling allowance, etc., to trustee.— A trustee shall be entitled to draw, from out of the institution of which he is a trustee, travelling advance at the rates mentioned in the Table below for journeys made by him in connection with the business of the religious institution :
Original rules published in Part V of the Fort St. George Gazette, dated 25th October 1961 (Page 1078).

701 (rago 1070),

TABLE

Income of the institution in rupees
Journey by Train
Journey by
Road
Daily Allowance

Upto 10,000 Actual train fare | Actual bus fare Rs. 15.00
II class & & dearness
|dearness allowance allowance 10,001 to 2,00,000 -do
Rs. 20.00 2,00,001 and -do
Rs. 30.00 above

Provided that the trustee shall be entitled to draw daily allowance of rupee three and a half only if the place of journey is within a radius of five miles from his residence :

Provided further that he shall be not eligible for any travelling allowance in respect of his visits to institution or the place in which the institution is situated in connection with the exercise of his powers and duties as trustee, including the attending of meetings of the trustees or the Board of Trustees. 4. Only one of the trustees shall be eligible to draw travelling advance for a particular journey.—Notwithstanding the provisions contained in rule 3, in the case of religious institutions with more than one trustee, travelling allowance for work connected with the inspection of properties of religious institutions or attending Courts on behalf of religious institutions or such other matter as the Commissioner may decide shall be admissible to one of the trustees only for a particular journey at the rate mentioned in 'rule 3 and such trustee shall be the person authorised by the trustees or the Board of Trustees to undertake the journey.

5. Executive Officer appointed as trustee to be paid travelling advance out of the funds of the institution.-If an executive officer of a religious institution is appointed as a trustee

or a fit person, of some other institution, such trustee or fit person, shall be entitled to draw, from out of the funds of the institution of which he is a trustee

or fit person, travelling allowance under the Tamil Nadu Travelling Allowance Rules.

6. Controlling and countersigning authority.—The Assistant Commissioner, the Deputy Commissioner, the Joint Commissioner or the Commissioner, as the case may be, shall be the controlling and countersigning authority in respect of the travelling allowance bills of the trustees. Payment of travelling allowance shall be made only after sanction by the controlling and countersigning authority and shall be subject to audit of the accounts of the religious institutions concerned.

7. Claims should be made within six months. No claim for travelling advance shall be admitted if it is made after six months from the date on which the claim has fallen due, provided that the Commissioner may authorise the payment of any arrear claim made within one year from the date of completion of the journey if he is satisfied that there was reasonable cause for delay in preferring the claim and that the claim is reasonable.

THE TAMIL NADU HINDU REUGIOUS INSTITUTIONS (OFFICERS AND SERVANTS)

SERVICE RULES, 1964* (G.O. Ms. No. 2759, Revenue, dated 16th November 1964 as amended by G.O. Ms. No. 506, C.T. & R.E. Department,

dated 13th December 1991) 1. Short title and application.—(1) These rules may be called the Tamil Nadu Hindu Religious Institutions (Officers and Servants) Service Rules, 1964.

(2) They shall apply to all officers and servants of the religious institutions except Executive Officers.

2. Definitions.—In these rules, unless the context otherwise requires ---

(a) “Act” means the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959);

(b) "Appointing Authority" means the authority who is vested with the power to appoint an officer or servant ;

(c) "Officer" or "Servant" includes a person who holds an office to which an inam granted, confirmed or recognised by the Government, is attached or who is remunerated in kind or in cash ;

(d) "Outdoor servant" means a servant other than a Ulthurai servant ;

(e) "Ulthurai Servant" means a servant whose duties relate mainly to the performance or rendering assistance in the performance of pujas, rituals or other services to the deity, the recitation of mantras, vedas, prabandas, devarams and similar invocations and the performance of duties connected with such performance or recitation. The

3. Officers and servants to profess Hindu religion. Every officer or servant of a religious institution shall profess the Hindu religion and shall cease to hold office as such officer or servant when he ceases to profess that religion.

4. Physical fitness.-(1) Every person appointed to a nonhereditary post in a religious institution carrying a monthly salary of not less than nine rupees shall, before entering service, produce a certificate of fitness from a Civil Assistant Surgeon to the satisfaction of the appointing authority.

(2) No person, who is suffering from any contagious or infectious disease, either congenial or supervening, and no person, who is suffering from any mental or physical infirmity, which renders him unfit for service, shall be appointed to, or succeed to or hold any office in a religious institution. Any doubt or dispute as to whether a person is qualified under this rule shall be decided by the appointing authority on production of a certificate of physical fitness obtained from the nearest Civil Assistant Surgeon. Any person aggrieved by an order of the appointing authority may prefer an appeal to the Joint / Deputy Commissioner within one month from the date of receipt of such order.

5. Age.—No person shall be appointed to a non-hereditary office unless he has completed twenty-five years of age but has not

completed forty-five years of age on the first day of July of the year in which the selection for appointment is made and every person appointed to such office shall retire from such office on completing sixty years of age.

6. Disqualifications.---(1) No person convicted and sentenced to imprisonment by a criminal Court for an office involving moral turpitude or bound over for keeping the peace or for good behaviour shall be appointed to or hold any office.

(2) No person who has been declared or adjudicated as an insolvent or who has applied to be adjudicated or declared shall be appointed to or hold any office. MOT (3) No person, who has been removed or dismissed from service of any religious institution, local authority, statutory body or Government, shall be employed or allowed to hold office in any religious institution.

7. Probation .- Every person appointed to a non-hereditary office shall from the date on which he joins duty be on probation for a total period of one year on duty within a continuous period of two years.

8. Suspension or termination of probation.— Any time, before the expiry of the prescribed period of probation, or where the period of probation has been

extended under rule 10, before the expiry of the extended period of probation, the appointing authority may — Get(i) suspend the probation of the probationer and discharge him from the service for want of a vacancy; or

(ii) at his discretion, by order either extend the period of probation of the probationer, in case the probation has not been extended under rule 10 or terminate the probation and discharge him from service after giving him a reasonable opportunity of showing cause against the proposed termination of probation.

9. Probationer's suitability for full membership.- (a) At the prescribed or extended period of probation, as the case may

be, the appointing authority shall consider the probationer's suitability for full membership of the service. PROD) If the appointing authority decides that a probationer is suitable for such membership, it shall issue an order declaring the probationer to have satisfactorily completed his probation. If no such order is issued within six months from the date on which he is eligible for such declaration, the probationer shall be deemed to have satisfactorily completed his probation on the date of expiry of the prescribed or extended period of probation. Om

(c) If the appointing authority decides that the probationer is not suitable for such membership, it shall, unless the period of probation is extended under rule 10 by order, discharge him from service.

Explanation 1.—The decision of the appointing authority that the probationer is not suitable for full membership may be based also on his work and conduct till the date of decision inclusive of the period subsequent to the prescribed or extended period of probation.

Explanation II.-An opportunity to show cause may be given after the appointing authority arrives at a provisional conclusion on the suitability or otherwise of the probationer for full membership of the service, either by such authority himself or by a subordinate authority who is superior in rank to the probationer.

10. Extension of probation.-(1) In the case of any probationer falling under sub-rule (c) of rule 9, the appointing authority may extend his probation. Such extended period of probation shall terminate at the latest when the probationer has, after the date of expiry of the period of probation for the category, completed six months of duty in such category. A probationer shall be entitled to draw the first increment after putting in the service necessary to earn the increment. His next increment shall, however, be drawn only with effect from the date of satisfactory completion of probation, but the period of service from the date of increment shall count for subsequent increments.

(2) Seniority.— The seniority of a person shall, unless he has been reduced to a lower rank as a punishment, be determined by the date of his appointment to the service, class, category or grade provided in the schedule of establishment of a religious institution. If any portion of the service of such person does not count towards probation, his seniority shall be determined by the date of commencement of his service which counts towards probation. The authority may, at the time of passing any order appointing two or more persons simultaneously, fix the order of preference among them and seniority shall be determined in accordance with it.

Explanation.—The service, class, category or grade in each institution shall be decided by the appointing authority and included in the schedule of establishment submitted to the appropriate authority under rule 14 of these rules.

11. Increment.—A probationer shall be allowed to draw his first increment in the scale of pay, in the normal course, but his second increment shall be drawn only from the date on which he is declared to have completed his probation.

12. Certificate of fitness for performing certain service.Every ulthurai servant whether hereditary or non-hereditary, whose duty is to perform pujas and recite mantras, vedas, prabandams, thevarams and other invocations shall, before succeeding, or appointment to an office, obtain a

certificate of fitness for performing his office, from the head of an institution imparting instructions in agamas and ritualistic matters and recognised by the Commissioner, by general or special order or from the head of a math recognised by the Commissioner, by general or special order or such other person as may be designated by the Commissioner, from time to time, for the purpose.

13. Qualification for outdoor servant.—The minimum general educational qualification prescribed for entry into the Tamil Nadu Ministerial service shall be the qualification for appointment to the posts of outdoor servants to whom the duties of maintenance and custody of accounts, collection of income and custody of cash

and other valuables are entrusted. The qualification prescribed for the entry into Government service for the posts of Record clerks and Office Assistants shall apply to the other categories of like nature of posts in the temple service.

14. Pay and emoluments of officers and servants.—(1) The pay and emoluments in cash and in kind, of each officer or servant shall be in accordance with a schedule of establishment framed by the trustee or trustees and approved by the Assistant Commissioner in the case of institutions under the jurisdiction of the Assistant Commissioner and by the Joint / Deputy Commissioner in the case of other institutions. The trustee or trustees shall not alter the schedule without the previous permission of the Assistant Commissioner or the Joint / Deputy Commissioner, as the case may be :

Provided that this rule shall not apply to maths and specific endowments attached to maths.

(2) Travelling allowance and daily allowance payable for the journeys performed by the officers and servants shall be in accordance with the Tamil Nadu Travelling Allowance Rules for the time being in force. The Executive Officer and in the absence of any such officer, the trustee or the Chairman of Board of Trustees, as the case may be, shall be the controlling and countersigning authority in respect of their travelling allowance bills.

(3) Advance of pay shall not be paid to any officer and servant except with the previous permission of the Assistant Commissioner or the Joint / Deputy Commissioner, as the case may be.

15. Leave.-(1) Hereditary servant shall not be entitled to any leave other than casual leave, as is admissible to Government servants, from time to time.

(2) Non-hereditary servants shall be eligible for casual leave as is permissible to Government servants, from time to time. In addition, they shall earn leave at the rate of 1/22 of the duty period as earned leave with pay and accumulate such earned leave upto a maximum of 50 days upto the 2nd September 1973, and upto a maximum of 75 days thereafter, leave not availed of and in excess

of 50 days on the 2nd September 1973 or 75 days thereafter, shall lapse.

(3) Leave on medical certificate with full pay may be granted to non-hereditary servants for a period of ninty days in their total service.

al (4) Leave on medical certificate may be combined with earned leave, but the total period so combined shall be limited at a time to sixty days upto the 2nd September 1973 and eighty five days thereafter.

(5) When a non-hereditary officer or servant has neither earned leave nor leave on medical certificate to his credit, extraordinary leave without pay and allowances may be granted to him. Extraordinary leave may, however be granted to a person who, being ineligible for any other kind of leave specifically applies for it.

(6) Leave may be granted under this rule to the hereditary and non-hereditary ulthurai servants on their providing proper substitutes to the satisfaction of the appointing authority.

16. Special order of the Assistant Commissioner or of the Commissioner laying down qualifications to certain posts.The Assistant Commissioner in respect of the institutions under his jurisdiction and with the previous approval of the Commissioner and the Commissioner in respect of other institutions may, by special order, lay down what office of non-hereditary outdoor servants shall be filled by educationally qualified persons and what the qualifications shall be

and when such special order is made. No person who does not possess the qualifications so specified shall be appointed to a post included in the order.

17. Power to exempt from the operation of these rules.-On the recommendation of the trustee or the trustees of a religious institution, the Commissioner may exempt any person from the operation of these rules.

18. Maintenance of service registers.-Service registers shall be maintained for all officers and servants including ulthurai

servants and they shall be verified by the appointing authority every year in January and a certificate that "service certified" shall be recorded in the register.

19. Maintenance of personal files.- Personal files in respect of all outdoor servants and defaulter sheets in respect of all ulthurai servants shall be maintained by the Executive Officer in the institutions where there are Executive Officers. Such personal files and defaulter sheets shall be written every year by the Executive Officer and scrutinised by the trustee or the Chairman, Board of Trustees, as the case may be.

20. Cashier, etc., to execute security bond.—Every cashier, shroff, store-keeper and every other officer or servant of a religious institution, who is entrusted , whether permanently or temporarily, with the custody of cash or stores or valuables belonging to the institution shall furnish security in the form of cash and shall execute a security bond in the name of the institution setting forth the conditions under which the institution holds the security and may ultimately refund or appropriate it. The security bond shall be retained permanently or until it is certain that there is no necessity for keeping it.

21. Fixing the amount of security.—The amount of security to be furnished by any officer or servant shall be fixed by the appointing authority subject to the approval of the Assistant Commissioner in the case of institutions within his jurisdiction and of the Joint / Deputy Commissioner, in other cases, having regard to the circumstances of the institution concerned, the nature of the post and the salary attached thereto and local conditions.

22. Conditions as to the furnishing of security.—(1) No officer or servant referred to in rule 16 holding office on the date of commencement of these rules shall continue to hold office, if he does not furnish security before the expiry of three months from the date of such commencement.

ti (2) No person first appointed to any post for which security has to be furnished shall assume office, unless he furnishes the

security fixed for the post within fifteen days of the receipt of the order of appointment or within such period as may be specified in such order.

(3) When a person holding a post for which he has furnished security is appointed to another post, for which the security fixed is higher than the amount of security already furnished by him or is appointed to an additional post for which security has to be furnished, he shall not continue in the new post, if he does not, within three months from the date of assumption thereof, furnish the required additional security.

23. Exemptions.—Notwithstanding anything contained in rule 22, the Assistant Commissioner or the Joint/Deputy Commissioner, as the case may be, may on the recommendation of the trustee or trustees —

(a) extend the time for furnishing the security or the additional security by any officer or servant; or

(b) exempt, subject to such conditions as he may fix, an officer or servant from furnishing the whole or any part of the security or reduce the amount of security.

24. Investment of security furnished.—(1) The cash security furnished by an officer or servant shall be invested as early as possible in any one of the approved forms of securities with the consent of the officer or servant and the interest earned by such security shall be paid to him.

(2) No interest shall be payable on the security amount till it is invested in the manner indicated in sub-rule (1).

25. Refund of security.—The security furnished shall not be refunded before six months after the officer or servant vacates offices, provided that before refunding the security, the executive authority shall satisfy himself that no amount is due by the officer or servant to the institution.

26. Gratuity.—Every non-hereditary officer or servant who retires or dies after completing ten years of service in a religious institution included in the list published under section 46 of the Act shall become eligible for a gratuity at the rate of half a month's salary for every completed year of service subject to a maximum of 15 month's salary:

Provided that this rule shall not apply to any such institution where the Contributory Provident Fund Scheme is in force.

on Explanation.-(1) Fraction of a year equal to six months and above shall be treated as completed year.

(2) "Retirement for this purpose shall mean retirement on superannuation or after completing twenty-five full years of service and shall not include cessation of service on resignation or as a result of disciplinary action.

(3) "Salary" for the purpose of this rule shall mean the average monthly salary excluding the dearness and other allowances drawn during the last twelve months of service.

27. Reduction of gratuity.—If the service of an officer or servant has not been thoroughly satisfactory, the authority sanctioning the gratuity may make such reduction in the amount as it thinks proper but the unfavourable circumstances appearing against such officer or servant for reducing the gratuity shall be recorded and communicated to him.

28. Recovery from gratuity and payment of gratuity to the family of employees.-Any sum of money payable by the officer or servant to the religious institution shall be deducted from the amount of gratuity payable to him. If an officer or servant who has become eligible for gratuity dies while in service or after retirement, the amount of gratuity shall be paid to his family.

Explanation.-(1) "Family" includes the officer's or servants widow, or widows, legitimate children, step children, parents, unmarried sisters and minor brothers who had been wholly dependent on him.

(2) When the amount of gratuity is claimed by more than one person, payment shall be made to any one person who is authorised by all the claimants to receive payment.

29. Appointing authority to sanction gratuity.--The appointing authority in respect of every officer or servant shall, with the prior sanction of the Assistant Commissioner or the Joint / Deputy Commissioner, as the case may be, sanction the gratuity amount.

30. Commissioner may sanction gratuity to servant of any institution.Notwithstanding anything contained in rules 26 to 29 of these rules, the Commissioner may, with the previous approval of the Government, sanction compassionate gratuity to a nonhereditary officer or servant in respect of any institution, for special reasons, to be recorded in writing :

Provided that the Commissioner shall, before passing an order under this rule, take into account the service, character and conduct of the officer or servant and also the financial position of the institution and its capacity to pay the amount.

31. Counting of service in a different institution.-Service in one institution shall not count in another institution for the purpose of these rules.

32. Contributory Provident Fund Scheme.—(1) Every religious institution, the annual income of which, as calculated under section 92 of the Act, is ten thousand or more rupees, shall, within six months from the date of commencement of these rules or within such further time as may be granted by the Commissioner, introduce for the benefit of its non-hereditary officers and servants a Contributory Provident Fund Scheme.

(2) The rules governing the administration of the Contributory Provident Fund shall be got approved by the Commissioner before the scheme is put into force.

(3) The Commissioner may, by general or special order, revise the rules as may be required, from time to time.

32-A. The provisions of Articles 520 and 521 of the Civil Services Regulations shall apply to the re-employment of retired Government servants as officers and servants of religious institutions.

32-B. Family Benefit Fund Scheme.-(1) This scheme is applicable to regular servants of religious institutions. The scheme is not applicable to the servants of maths and specific endowments attached to maths and also to the part-time servants of temples or specific endowments attached thereto. However, if any part-time servant is in regular service in any temple or specific endowments attached thereto, then the scheme will be applicable to him. ISYO (2) The Commissioner shall sanction the lump-sum amount to the nominee, legal heirs of the employee who dies in harness. The amount shall be sanctioned even in the case of suicide, murder and unnatural death like accident, poisoning, drowning and burning.

(3) An amount of rupees fifteen per month shall be collected from the salaries of the servants as subscription towards the fund. The amount shall be collected during the period of suspension and for the period of leave without pay as well.

(G. O. Ms. No. 163, Tamil Development Culture and Religious Endowments, dated 1st August 2001).

(4) Every institution shall calculate the total annual subscriptions of all the employees, draw the amount from the General Funds of Institutions and remit the amount in advance to the Commissioner before the end of July of every year and such annual subscription so paid by the institution on behalf of its servants shall be recovered from the salary of the employees every month as mentioned above.

(5) The Commissioner shall credit the amount in Savings Bank Account in any nationalised or co-operative bank and the account shall be operated by the Commissioner for this purpose.

(6) In case of death of a servant while in service, the Commissioner shall sanction and pay a sum of rupees *[seventy five thousand] from out of the Fund to the family of the deceased servant. If the legal heir is a minor, the amount shall be deposited in a nationalised or co-operative bank in the name of the minor

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Amended as per G. O. Ms. No. 163, T. D. C. & R. E., dated 1st August 2001.

person and the amount with the interest accrued shall be paid as and when the person attains his legal majority.

(7) The executive authorities of the institutions and the administrative authorities of the Department are responsible for the collection of the subscriptions due from all the servants and necessary entries shall be made as to the payment of yearly subscription in the service register of the incumbent along with the certificate of service verification. Form of nomination shall, be obtained from every servant and affixed to the Service Register of the employees. The claim shall be made by the eligible member of the family of the deceased servant through the Executive Officer or Trustee of the institution and such applications shall be sent to the Commissioner through the administrative authority of the department having jurisdiction over the institution. The recommendation of the authority shall contain the following particulars and documents and in the absence of any of the following, no claim shall be entertained : 10

(a) Date of birth (as per Service Register). (6) Date of entry into service. (c) Order No. and date of authority sanctioning the post. (d) Date of death with original death certificate (e) The nomination along with the Service Register. () Particulars regarding the remittance of subscription.

(g) Legal heirship certificate in original in the absence of MMO nomination.

(8) The Commissioner may prescribe forms for application, nomination and recommendation and for collection of subscription as may be necessary, from time to time.

(9) The Commissioner may, at his discretion, relax any of the rules relating to the Family Benefit Fund Scheme in favour of the family of the deceased temple servant.

(10) The rules relating to nominations and conditions for sanction of Family Benefit Fund in the Tamil Nadu Government

Servants Family Benefit Fund Scheme shall apply mutadismutandis to temple servants also.

33. Savings. Nothing contained in these rules shall adversely affect any hereditary or non-hereditary office-holder or servant, who has been holding any post immediately before the date of the commencement of these Rules.

NOTE:

(G.O. Ms. No. 357, C.T. & R.E., dated 10th November 1995)

In respect of religious institutions in the cadres of Joint Commissioner and Deputy Commissioner and Assistant Commissioner, the following leave concessions are granted :

(i) earned leave at 1/11 of the duty period. It will accumulate upto 240 days.

(ii) 15 days of earned leave can be surrendered and encashed once in a year; (iii) On the date of retirement, 60 days earned leave can be surrendered and encashed besides surrender of earned leave once in a year.

(iv) Medical leave of 240 days for the entire period of service.

(v) Women temple employees are eligible for maternity leave for 60 days; Group insurance scheme - Formulation Rules G.O.Ms. No. 79 C.T. & R.E., dated 20th January 1987 rescinded by order of Govt. in G. O. Ms. No. 1127, C.T. &R.E., dated 12th October 1987.

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THE MANNER OF PROOF OF PROFESSING

HINDU RELIGION RULES.* (G.O. Ms. No. 4055, dated 23rd September 1961) 1. Short title.—These rules may be called the Manner of Proof of Professing Hindu Religion Rules.

2. Pledge to be in the form prescribed.—Every person appointed or deemed to be appointed under the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), shall sign a pledge in the form appended to these rules.

3. When the pledge should be taken.—The pledge referred to in rule 2 may be caused to be taken by the appointee in the immediate presence of the Executive Officer or Chairman, Board of Trustees of the religious institution before the presiding deity in the nearest Hindu Religious Institution selected for the purpose and two witnesses and the fact of having done so shall be reduced to writing and placed before the head of the office, who shall record the same and keep it as a permanent record along with the service register of the person concerned.

Explanation.—In the case of new appointees the pledge referred to herein shall be taken before they enter upon their duties.

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APPENDIX

Form prescribed under rule 2 issued under section 116 (2)(xxiv) of the Tamil Nadu Hindu Religious
and Charitable Endowments Act, 1959
(Tamil Nadu Act 22 of 1959).

residing at UNOLD1 village taluk a re
district_VN appointed to the post of_ __
do solemnly swear that I am a Hindu by birth and profess the Hindu Religion. izotoni 10.

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a editoriale
Signature (
Witnesses :
Sworn before me
Water podobno dos
Signature and Designation of Officer.

THE INSTALLATION, SAFEGUARDING AND ACCOUNTING OF HUNDIALS RULES, 1975 (G. O. Ms. No. 1231, C. T. & R. E., dated 21st October 1975)

1. Short title.—(1) These rules may be called the Installation, Safeguarding and Accounting of Hundials Rules, 1975.

(2) These rules shall apply to every hundial and other receptacle either permanently embedded in the religious institution or temporarily used during the festivals and other occasions.

2. Definitions. In these rules, unless the context otherwise requires, (a) "Appropriate Authority" means —
(i) in relation to Religious The Assistant Commissioner ;
Institutions whose assessable annual income is less than
rupees ten thousand. (ii) in relation to Religious The Joint / Deputy Commissioner ;
Institutions whose assessable annual income exceeds Rs.10,000 but does not exceed

Rs. 10 lakhs. (iii) in all other cases
The Commissioner.

(6) "Executive Authority" means the Chairman, Board of Trustees, or a Trustee including the hereditary trustee and the Executive Officer appointed to the Religious Institution.

3. Permanent.-(1) Every permanent hundial or receptacle shall be embedded in the floor properly secured by masonry construction and shall be located at such place as may be approved by the appropriate authority and serially numbered.

(2) Every permanent hundial or receptacle shall be kept under double lock with locks of atleast two different patterns.

(3) The keys of one lock shall be with the Executive Officer if he has been appointed and the keys of the other lock shall be with the Chairman, Board of Trustees or if there is no Chairman with any one of the Trustees including the hereditary trustee as appointed by the appropriate authority.

(4) When there is no Executive Officer, the keys of one lock shall be with the Chairman, Board of Trustees and the keys of the other lock shall be with any one of the trustees (hereditary or nonhereditary) approved by the appropriate authority. If there is no Chairman, but more than one trustee, the keys of each lock shall be with two different trustees (hereditary or non-hereditary) as may be approved by the appropriate authority.

(5) If there is only one trustee and if there is no Executive Officer, the key of one lock shall be with the trustee (hereditary or non-hereditary) and the keys of the other lock shall be deposited in the office of the appropriate authority.

(6) Every permanent hundial or receptacle shall be opened once in a month where the monthly collection from the hundials and receptacle is Rs. 5,000/- (Rupees five thousand only) and more and in other cases as often as may be necessary. The hundials shall be opened and the cash or other valuables in them shall be counted or accounted in the presence of an officer of the department deputed by the appropriate authority.

d Notice of the proposal to open the hundials shall be given to the appropriate authority atleast two weeks before the date of opening. The hundials shall, after the opening of each lock, be locked in the presence of the Chairman, Board of Trustees or other Trustees including the Hereditary Trustee, as the case may be, the Executive Officer and the officer of the department, authorised by the appropriate authority and sealed with the departmental seal by the said officer.

4. Temporary hundial.-Every temporary hundial or receptacle installed for festivals or other occasion shall be sealed by the inspector or other officer

deputed by the appropriate authority before they are actually installed and the keys of the same shall be put in a bag and the bag sealed with the departmental seal and handed over to the concerned Executive Authorities of the religious institutions. The bag shall be opened in the presence of those present at the time of opening of hundials or receptacles by the officer of the department authorised by the appropriate authority. The provisions of rule 3(6) in so far as they relate to the opening and counting of permanent hundials and receptacles and their closures and sealing shall apply to the temporary hundials referred to in this rule. The temporary hundials shall be serially numbered and a record of the same kept in the religious institutions.

5. Maintenance of register.—The contents of all the hundials and other receptacles shall be recorded in the Hundial Assortment Register and signed by the concerned Executive Authorities and the Officer of the Department authorised in this behalf besides members of the public, if any, present. Atleast two members of the public present shall sign in the Hundial Assortment Register. The proceeds of the hundials and other receptacles shall be immediately credited to the accounts

of the institution and remitted into the Bank. In respect of big temples, due publicity should be given to the public regarding the date of counting.

Explanation 1.-"Big temple" means a religious institution whose hundial receipt exceeds Rs. 50,000 (Rupees fifty thousand only) per annum. ani o tost ar toget bre elsibmun sdi to lsga

Explanation II. — "Due Publicity" means announcement of the date of opening of hundials by publishing a notice on the notice

board of the Devasthanam, the interval between the date of such publication and the date of opening and counting the hundial being not more than 7 days and not less than 3 days.

(G. O. Ms. No. 775 C. T. & R. E., dated 6th July 1982) 6. Arrangements for sealing of hundials.-On and from the date of coming into force of these rules, the appropriate authority shall take steps to have the hundial and other receptacles in the institutions which have not so far sealed, affixed with the seal of the department by an officer of the department and the Executive Authority of every such institution, all officers and servants working under him or any other person concerned, shall afford such assistance and facilities as may be necessary or reasonably required in regard to the sealing of the hundials.

6-A. Power to direct installation of hundials. It shall be lawful for the appropriate authority to direct the Executive Officer or other executive authority of religious institutions to instal a hundial or hundials where there is none or to instal additional hundial or hundials where there is already one or more hundials.

7. Installation of hundials for specific purposes.-Hundials for specific purposes such as Thiruppani, etc., shall be installed only after getting the approval of appropriate authority and with the concurrence of the Trust Board and the rules applicable to the other hundials or receptacles installed will apply to these hundials also.

8. Prevention from theft, fire, etc.-All preventive steps shall be taken by the executive authority to safeguard the hundials from theft, fire, etc.

9. Arrangement for opening of hundials in cases of emergencies.—In case of an emergency like fire, accident, attempted theft or non co-operation between the executive authority and in other similar cases, the appropriate authority may use his discretion in the matter of opening and crediting the proceeds thereof in the bank account in the name of the temple, closing the seal of the hundials and report the fact to the Commissioner for approval. egiten d e geiten
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APPENDICES

THE TAMIL NADU TEMPLE ENTRY AUTHORISATION ACT, 1947 AND ITS AMENDING ACTS. The Tamil Nadu Temple Entry Authorisation Act, 1947 (Tamil Nadu Act V of 1947).

1.

The Tamil Nadu Temple Entry Authorisation (Amendment) Act, 1949 (Tamil Nadu Act XIII of 1949).

3. The Tamil Nadu Merged States (Laws) Act, 1949 (Tamil Nadu
Act XXV of 1949). 4. The Tamil Nadu Adaptation of Laws Order, 1950. 5. The Tamil Nadu Repealing and Amending Act, 1952
(Tamil Nadu Act XI of 1952).

6.

The Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

7.

The Tamil Nadu Adaptation of Laws Order, 1970.

THE TAMIL NADU TEMPLE ENTRY AUTHORISATION ACT, 1947*
(TAMIL NADU ACT V OF 1947)

An Act to authorise entry into Hindu temples in the '[State of Tamil Nadu) and the offer of worship therein by ? [all classes of Hindus).

WHEREAS it is the policy of the '[State Government] to remove the disabilities imposed 4[***] on certain classes of Hindus against entry into Hindu temples in the [State] "[***];

AND WHEREAS ? [State Government] are satisfied, from the rapidity with which, under pressure of Hindu public opinion, a number

* 123

Published in the Fort St. George Gazette, dated the 13th May, 1947. Substituted for the words "Province of Madras" by the Tamil Nadu Adaptation of Laws Order, 1970 with effect from 14th January 1969. Substituted for the words "certain classes of Hindus, who by custom or usage are excluded from such entry and worship" by Tamil Nadu Act XIII of 1949. Substituted for the words "Provincial Government" by the Tamil Nadu Adaptation of Laws Order, 1970, with effect from 14th January, 1969. The words "by custom or usage" were omitted by the Tamil Nadu Act XIII of 1949. Substituted for the word "Province" by the Tamil Nadu Adaptation of Laws Order, 1970 with effect from 14th January 1969. The words "which are open to the general Hindu Public" were omitted by the Tamil Nadu Act XIII of 1949.

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490 T. N. TEMPLE ENTRY AUTHORISATION ACT, 1947 of temples have been thrown open to '[certain classes of Hindus) in recent months, under the provisions of the 2[Tamil Nadu] Temple Entry Authorization and Indemnity Act, 1939 (?[Tamil Nadu] Act XXII of 1939) that the time has now arrived for [throwing open to all classes of Hindus] in every Hindu temple in the "(State)].

AND WHEREAS the S[State Government] consider that the provisions of the said Act are inadequate for the early and complete implementation of the policy of the [State Government] aforesaid ;

It is hereby enacted as follows :--

1. Short title, extent and commencement.-(1) This Act may be called the ?[Tamil Nadu] Temple Entry Authorization Act, 1947.

(2) It extends to the whole of the State of Tamil Nadul.

(3) This section shall come into force at once; and the remaining provisions of this Act shall come into force on such date as the "[State] Government may, by notification in the Fort St. George Gazette*, appoint.

SOVINOTES. Section 1 of the Act came into force on the 13th May 1947 and the remaining sections 2 to 11 came into force on the 2nd June 1947. Subsequently, sections 10 and 11 were repealed by section 2 of, and the First Schedule to, the Tamil Nadu Repealing and Amending Act, 1952 (Tamil Nadu Act XI of 1952). This Act was extended to the merged State of Pudukkottai with

effect from 26th January 1950 by the Tamil Nadu Merged States (Laws) Act, 1949, (Tamil Nadu Act XXXV of 1949).

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Substituted for the words "those classes of Hindus" by the Tamil Nadu Act XIII of 1949. Substituted for the word “Madras" by the Tamil Nadu Adaptation of Laws Orders as amended by Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969. Substituted for the words "throwing open to such classes of Hindus, all temples in the province which are open to the general public" by Tamil Nadu Act XIII of 1949. Substituted for the word “Province" by the Tamil Nadu Adaptation of Laws Order, 1970 with effect from 14th January 1969. Substituted for the words "Provincial Government" by the Tamil Nadu Adaptation of Laws Order, 1970 with effect from 14th January 1969. monot o nero Substituted for the words "State of Madras” by ibid. 824 TOTO TEST Now the Tamil Nadu Government Gazette.d riv e

T. N. TEMPLE ENTRY AUTHORISATION ACT, 1947 491 2. Definitions.- In this Act, unless there is anything repugnant in the subject or context --

'[***]

'[(1) 'temple' means a place, by whatever name known, which is dedicated to, or for the benefit of, or used as the right by, 2[the Hindu community or any section thereof), as a place of public religious worship, and includes subsidiary shrines and mantapams attached to such place;

| (2) ‘worship’ means such religious service as the bulk of the worshippers may offer, or participate in, in accordance with such rules and regulations as may be made under this Act.]

3. Right of all classes of Hindus to enter and offer worship in temples .— (1) Notwithstanding any law, custom or usage to the contrary, '[every Hindu irrespective of the caste or sect to which he belongs] shall be entitled to enter any Hindu temple and offer worship therein in the same manner and to the same extent as “[Hindus in general or any section of Hindus]; and [no Hindu) shall, by reason only of such entry or worship whether before or after the commencement of this Act, be deemed to have committed any actionable wrong or offence or be sued or prosecuted therefor. oni (2) Without prejudice to the generality of the foregoing provision, it is hereby declared that the right conferred by sub-section (1) shall include the following rights, if, and to the extent to which, they are '[enjoyed by Hindus in general, of any section of Hindus]:

(a) the right to bathe in, or use the waters of, any sacred tank, well, spring or water-course appurtenant to the temple, whether situated within or outside the precincts hereof;

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Clause I was omitted and Clauses (2) and (3) were re-numbered as Clause (1) and (2) by the Tamil Nadu Act XIII of 1949. Substituted for the words “the Hindu Community in general" by Tamil Nadu Act XIII of 1949. Substituted for the words "persons belonging to the excluded classes' by the Tamil Nadu Act XIII of 1949. Substituted for the words "the Hindus in general” by the Tamil Nadu Act XII of 1949. Substituted for the words "no member of any excluded classes” by the Tamil Nadu Act XIII of 1949. Substituted for the words "enjoyed by Hindus in general, not belonging to the excluded classes” by the Tamil Nadu Act, XIII of 1949.

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492 T. N. TEMPLE ENTRY AUTHORISATION ACT, 1947

(b) the right of passage over any sacred place, including a hill or hillock or a road, street or pathway, which is requisite for obtaining access to the temple.

4. Powers of trustees to make regulations for the maintenance of order and decorum, the due performance of rites and ceremonies in temples .-- The trustee or other authority in-charge of a temple shall have power, subject to the control of the '[State] Government and to any rules which may be made by them, to make regulations for the maintenance of order and decorum in the

temple and the due observance of the religious rites and ceremonies performed in the temple, but such regulations ?[shall not discriminate in any way against any Hindu on the ground that he belongs to a particular caste or sect].

5. Sanction for institution or continuance of suits, prosecutions, etc.-(1) No suit for damages, injunction or declaration or for any other relief, no prosecution for any offence, and no application or other proceeding under the }[Tamil Nadu] Hindu Religious Endowments Act, 1926,[}(Tamil Nadu) Act II of 1927] or any other law, shall be instituted in respect of any entry into or worship in any temple whether before or after the commencement of this Act, on the sole ground“[that such entry or worship is by a Hindu belonging to a particular caste or sect].

(2) No suit, prosecution, application or proceeding of the nature aforesaid, instituted before the commencement of this Act, shall be continued thereafter, without the sanction of the '[State Government.

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Substituted for the word "Provincial” by the Tamil Nadu Adaptation Order of 1950. Substituted for the words "shall not discriminate in any way against the members of the excluded classes" by the Tamil Nadu Act XIII of 1949. Substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969. Substituted for the words "that such entry or worship is against the custom or usage which excludes certain classes of Hindus from such entry or worship" by Tamil Nadu Act XIII of 1949.

T. N. TEMPLE ENTRY AUTHORISATION ACT, 1947 493 6. Power to decide disputes.- Ifany question arises as to whether a place is or is not a temple as defined in this Act, the question shall be referred to the '[State] Government and their decision shall be final subject, however, to any decree passed by a competent Civil Court in a suit filed before it within six months of the date of the decision of the '[State] Government.

7. Penalties .- Whoever ---

(i) prevents ?[a Hindu] from exercising any right conferred by this Act, or

(ii) molests or obstructs ’[a Hindu] in the exercise of any such right shall be punishable, in the case of a first offence, with fine which may extend to one hundred rupees, and in the case of a second or subsequent offence, with imprisonment which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

417-A. Offences under section 7 to be cognizable .- All offences punishable under section 7 shall be cognizable).

8. Rules .—(1) The '[State] Government may make rules for the purpose of carrying into effect the provisions of this Act in respect of temple generally or of any temple or class of temples.

(2) All rules made under this section shall be published in the Fort St. George Gazette* and, on such publication, shall have effect as if enacted in this Act.

9. Power to remove difficulties .— If any difficulty arises in giving effect to the provisions of this Act, the “[State] Government, as occasion requires, may, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

$[10. Repealed] [10. Repealed] do outbou boe som si 5[11. Repealed) [11. Repealed] et ont bermiogo Palomeras barn

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Substituted for the word "Provincial" by the Tamil Nadu Adaptation of Laws Order of 1950. Substituted for the words "a person belonging to any excluded Class" by the Tamil Nadu Act XIII of 1949. Substituted for the words "any such

person" by the Tamil Nadu Act XIII of 1949. Section 7-A was inscrted by the Tamil Nadu Act XUI of 1949. Sections 10 and 11 were repealed by section 2 of, and the First Schedule to, the Tamil Nadu Repcaling and Amending Act, 1952 (Tamil Nadu Act XI of 1952). Now, the Tamil Nadu Government Gazette.

RULES UNDER THE TAMIL NADU TEMPLE ENTRY AUTHORIZATION ACT, 1947.

(TAMIL NADU ACT V OF 1947) (G.O. Ms. No.164, Firka Development, 23rd March 1948.)

In exercise of the powers conferred by section 8 of the Tamil Nadu Temple Entry Authorization Act, 1947 (Tamil Nadu* Act V of 1947), His Excellency the Governor of Tamil Nadu* hereby makes the following rules :

od RULES. 1. In these rules, the expression "Executive authority of a temple" shall mean the trustee or other authority in-charge of a temple.

2. Worshippers shall conform to the regulations made by the Executive authority of a temple for the maintenance of order and decorum in the temple and the due observance of the religious rites and ceremonies performed in the temple : 39

Provided that if such regulations are amended or varied by the Hindu Religious Endowments Board** under rule 10,

* Substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969

as amended by Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969. ** According to section 117 of the Tamil Nadu Hindu Religious and Charitable Endowments

Act, 1959 (Tamil Nadu Act 22 of 1959), any reference to the Board or its President or Commissioner thereof contained in any enactment in force in the State of Tamil Nadu or in any notification, order, scheme, rule, form or by-law made under any such enactment and in force in the State, shall, on and from the 30th September 1951, be construed as a reference to the Commissioner appointed or deemed to have been appointed under the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

RULES UNDER THE T.N. TEMPLE AUTHORIZATION ACT, 1947 495 worshippers shall conform to the regulations as so amended or varied.

3. The classes of persons mentioned hereunder shall not be entitled to enter or offer worship in a temple or bathe in or use the waters of any sacred tank, well, spring or water-course appurtenant to the temple whether situate within or

outside the precincts thereof, or any sacred place including a hill or hil-lock or a road, street or pathway, which in requisite for obtaining access to the temple: (a) Persons who are not Hindus;
(b) Person under pollution arising out of birth or death in their families;
J (c) Women at such times during which they are not, by custom and usage, allowed to enter temples ;
(d) Drunken or disorderly persons ;
(e) Persons suffering from any loathsome or contagious disease ;
(Persons of unsound mind except when taken for worship under proper control and with the permission of the executive authority of the temple concerned ; (g) Professional beggars.

(4) No person shall enter into any temple premises unless he has had a bath and wears clothes of such materials and in such manner as is customary in such temple. No person shall enter a temple with any footwear. b 09,b

(5) No person shall —
(i) within the temple premises, spit, chew betel, tobacco or any similar article, or smoke, or carry with him into the temple, any article for smoking, or
19 (ii) take into the temple, fish, eggs, meat, flesh, toddy, arrack or other intoxicants, or any article or animal, inappropriate according to the custom or usage of the temple concerned, or
od (iii) do any act which is opposed to custom or established usage of the temple or would tend to derogate from the purity and cleanliness of the temple and its premises. októl bottledné

6. No person shall interrupt the worship in a temple by loud conversations or other demonstrations which will derogate from the solemnity or the proper atmosphere of worship in the temple.

7. Tanks or wells or other water-courses used exclusively for particular functions or by particular functionaries of a temple shall continue to be so used exclusively for such functions and by such functionaries.

8. The temple buildings and premises shall not be used for purposes not connected with or arising from the worship, usages and observations of such temples.

9. No Executive authority of a temple shall be entitled to introduce innovations concerning the time, place or mode of worship in the temple which might prejudicially affect the rights and facilities which worshippers had generally exercised in respect of those matters before the passing of the '[Tamil Nadu] Temple Entry Authorization Act, 1947.

10. Regulations made by the Executive authority of a temple may be rescinded, revoked, amended or varied by the Hindu Religious Endowment Board.*

11. If any person contravenes or is suspected or believed by the Executive authority of a temple to have contravened any of the provisions of these rules, it shall be lawful for the executive authority of the temple concerned, to direct such person to remove himself from the temple or its premises and in case, such person refuses to abide by such directions, to cause him to be removed from the temple or its premises.

According to section 117 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), any reference to the Board or its President or Commissioner thereof contained in any enactment in force in the State of Tamil Nadu or in any notification, order, scheme, rule, form or by-law made under any such enactment and in force in the State, shall, on and from the 30th September 1951, be construed as a reference to the Commissioner appointed or deemed to have been appointed under the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959). Substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

12. No suit, prosecution or other legal proceeding shall lie against any Executive authority of a temple or any person acting under his direction for anything in good faith done in pursuance of these rules.

13. If any difficulty arises regarding the interpretation or carrying out of any of the provisions of these rules, the matter shall be referred to the '[State] Government whose decision shall be final.

14. Copies of the orders passed by the Government under section 6 of the Act shall in addition to being communicated to the person who raises the question under the said section and to the Trustees of the temple concerned where such persons do not include the Trustees, be affixed on the notice board or front door of the temple and on the notice board, the offices of the collector of the district in which the temple is situated and also of the Board* and of the Assistant

Commissioner, if any, having jurisdiction. Such affixture should be deemed to be sufficient intimation to the persons affected by the orders of the Government. For

Substituted for the word "Provincial" by the Tamil Nadu Adaptation of Laws Order of 1970. According to section 117 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), any reference to the Board or its President or Commissioner thereof contained in any enactment in force in the State of Tamil Nadu or in any notification, order,

scheme, rule, form or by-law made under any such enactment and in force in the State, shall, on and from the 30th September 1951, be construed as a reference to the Commissioner appointed or deemed to have been appointed under the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

REPEAL OF THE TAMIL NADU (TRANSFERRED

TERRITORY) INCORPORATED AND UNINCORPORATED DEVOSWOMS ACT, 1959 (TAMIL NADU ACT 30 OF 1959) BY THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS

(THIRD AMENDMENT) ACT, 1974.

(TAMIL NADU ACT 50 OF 1974)

An Act further to amend the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-fifth Year of the Republic of India as follows:

1. Short title and commencement .-(1) This Act may be called the Tamil Nadu Hindu Religious and Charitable Endowment (Third Amendment) Act, 1974.

(2) It shall come into force on such *date as the State Government may, by notification, appoint.

2 to 13. [The amendments made by sections 2 to 13 have already been incorporated in the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959)].

*

This Act come into force on the 4th January 1975.

T. N. HINDU RELG. & CHARIT. ENDOW. (3RD AMENDMENT) ACT 499

14. Continuance of legal proceedings - Any legal proceedings taken on behalf of or against the Board constituted under section 4 of the Tamil Nadu (Transferred Territory) Incorporated and Unincorporated Devaswoms Act, 1959 (Tamil Nadu Act 30 of 1959), may be continued by or against the Board of Trustees constituted under clause (b) of sub-section (1) of section 47. Any amount including costs, under any decree or order of court obtained for or on behalf of the said Board shall be recoverable by the Board of Trustees constituted under clause (b) of sub-section (1) of section 47.

er 15. Provision for staff of Devaswom Board .- Notwithstanding any law, custom or contract to the contrary, the following provisions shall apply in regard to the persons employed in the administration of any Incorporated and Unincorporated Devaswoms immediately before the date of the commencement of this Act :

(1) The Government shall have power to terminate the service of any such person after giving one calendar month's notice or paying him one month's pay in lieu of such notice.

(2) Persons whose services are retained shall be governed by such rules as the Government may make in regard to them.

16. Repeal .— (1) The Tamil Nadu (Transferred Territory) Incorporated and Unincorporated Deaswoms Act, 1959 (Tamil Nadu Act 30 of 1959), is hereby repealed.

(2) (i) On and from the date of the commencement of this Act, the Board constituted under section 4 of the Tamil Nadu (Transferred Territory) Incorporated and Unincorporated Devaswoms Act, 1959 (Tamil Nadu Act 30 of 1959), shall stand abolished and any member of such Board shall with effect from the said date, cease to hold office as such member.

(ii) All orders passed, decisions made, proceedings or action taken and things done under the said Tamil Nadu (Transferred Territory) Incorporated and Unincorporated Devaswoms Act, 1959 and the rules

500 T. N. HINDU RELG. & CHARIT. ENDOW. (3RD AMENDMENT) ACT made thereunder before the date of the commencement of this Act, shall be deemed to have been passed, made, taken or done under the principal Act as amended by this Act, by the Board of Trustees constituted under clause (b) of sub-section (1) of section 47 of the principal Act. principal Act.

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On and from 4th January 1975 (i.e., the date of coming into force of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1974 (Tamil Nadu Act 50 of 1974), the Tamil Nadu (Transferred Territory) Incorporated and Unincorporated Devaswoms Act, 1959 (Tamil Nadu Act 30 of 1959) was repealed by section 16.

17. [The amendment made by this section has already incorporated in the Principal Act, namely, the Kanyakumari Sreepandaravaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 (Tamil Nadu Act 31 of 1964)].

18. [The amendment made by this section has already incorporated in the Principal Act, namely, the Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972 (Tamil Nadu Act 11 of 1973)].

19. [The amendment made by this section has already incorporated in the Principal Act, namely, the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959)].

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@THE TAMIL NADU ANIMALS AND BIRDS SACRIFICES PROHIBITION ACT, 1950.*

(Tamil Nadu Act XXXII of 1950) An Act to prohibit the sacrifice of animals and birds in or in the precincts of Hindu temples in the '[State of Tamil Nadu]

WHEREAS it is expedient to prohibit the sacrifice of animals and birds in or in the precincts of Hindu temples in the '[State of Tamil Nadu]; it is hereby enacted as follows :

1. Short title and commencement.-(1) This Act may be called the ?[Tamil Nadu] Animals and Birds Sacrifices Prohibition Act, 1950. no (2) It extends to the whole of the State of Tarnil Nadu).

(3) This section shall come into force at once; and the rest of this Act shall come into force on such date as the State Government may, by notification in the Fort St. George Gazette, ** appoint.

* Published in the Fort St. George Gazette, dated 19th December 1950. 1 Substituted for the words "State of Madras" by the Adaptation of Laws Order, 1969 as

amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969. 2 Substituted for the word "Madras" by ibid.

Ordinance, 2004 vide the Tamil Nadu Government Gazette, Extraordinary , Part IV, Section 2, dated 20th February 2004. Issue No. 57, Pages 11 and 12.

502 T. N. ANIMALS AND BIRDS SACRIFICES PROHIBITION ACT, 1950

NOTES. Section 1 came into force on the 19th December 1950 and the rest of the Act came into force on the 1st June 1951. This Act was extended with modiifications to the Kanyakumari district and the Shencottah taluk of Tirunelveli district by section 9 of the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1957 (Tamill Nadu Act XXII of 1957).

2. Definitions .— In this Act unless there is anything repugnant in the subject or context, -

(a) "precincts" in relation to a temple, includes all lands and buildings near a temple, whether belonging to the temple or not, which are ordinarily used for purposes connected with the worship whether conducted inside the temple or outside and in particular the mandapams, prakarams, back-yards and front-

yards of the temple by whatever name called, and also the ground on which the temple car ordinarily stands;

(6)"sacrifice" means the killing or maiming of any animal or bird for the purpose or with the intention of propitiating any deity ;

'[(c)"temple" means, in any area in the State elsewhere than in the Kanyakumari district and the Shencottah taluk of the Tirunelveli district, a temple as defined in section 6, clause (17) of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1951* (Tamil Nadu Act XIX of 1951), and in any area in the Kanyakumari district and Shencottah taluk of the Tirunelveli district, a temple as defined in section 2, clause (1), of the Travancore-Cochin Temple Entry (Removal of Disabilities) Act, 1950 (Travancore-Cochin Act XXVII of 1950).]

3. Sacrifice in temple or its precincts prohibited .— No person shall sacrifice any animal or bird in any temple or its precincts. 4. Officiating at sacrifice, etc., prohibited .— No person shall —

(a) officiate or offer to officiate at, or lant minoltsottilioane (b) perform or offer to perform, or

Substituted for the original clause (c) by section 9 (4) of the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1957 (Tamil Nadu Act XXII of 1957). Now, clause (20) of section 6 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

T. N. ANIMALS AND BIRDS SACRIFICES PROHIBITION ACT, 1950 503 (c) serve, assist or participate or offer to serve, assist or

participate in any sacrifice in any temple or its precincts. 5. Temple or its precincts not to be allowed to be used for sacrifice .— No person shall knowingly allow any sacrifice to be performed at any place which —

(a) is situated within any temple or its precincts; and (b) is in his possession or under his control.

6. Penalties .-(1) Whoever contravenes the provisions of section 3 shall be punished with fine which may extend to three hundred rupees.

(2) Whoever contravenes the provisions of section 4 shall be punished with fine which may extend to three hundred rupees :

Provided that if the offender is an officer, servant, authority, trustee or priest of the temple or the holder ofan office in receipt of emoluments or perquisites for the performance of any service in

the temple, he shall be punished with simple imprisonment for a term which may extend to three months or with fine which may extend to three hundred rupees or with both.

(3) Whoever contravenes the provisions of section 5 shall be punished with simple imprisonment for a term which may extend to three months or with fine which may extend to three hundred rupees or with both.

7. Enquiry and trial .— No offence punishable under this Act shall be inquired into or tried by any Court inferior to that of a Presidency Magistrate or a Magistrate of the first or second class.

NOTES. According to clauses (a), (b) and (c) of sub-section (3) of section 3 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), which came into force on the 1st April 1974, any reference to a Magistrate of the First Class shall be construed as a reference to a Judicial Magistrate of the First Class and any reference to a Magistrate of Second Class shall be construed as a Judicial Magistrate of Second Class and any reference to a Presidency Magistrate shall be construed as a reference to a Metropolitan Magistrate.

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THE TAMIL NADU PROHIBITION OF RITUAL lista AND PRACTICE OF BURYING ALIVE

OF A PERSON ACT, 2002.* Wohlinu od

(Tamil Nadu Act 44 of 2002) An Act to prohibit the ritual and practice of burying alive of a person in the State of Tamil Nadu.

WHEREAS the act of burying alive of a person in the place of worship or in its precincts in the State of Tamil Nadu endangers the human life and personal safety of others;

AND WHEREAS it is expedient to prohibit such act of burying alive of a person;

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:32. 1. Short title and commencement.- (1) This Act may be called the Tamil Nadu Prohibition of Ritual and Practice of Burying Alive of a Person Act, 2002.

It choll mint f ** nonto (2) It shall come into force ** at once.

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dated 18th November, 2002. (Issue No. 757) ** This Act came into force on the 18th November, 2002.

505 THE T. N. PROHIBITION OF BURYING ALIVE OF A PERSON ACT, 2002. 12. Definitions. In this Act, unless the context otherwise requires,

(a) “bury” means and includes to cover out of sight, hide or conceal, in or under the ground, a person of any age, even momentarily; Print(b) “place of worship” includes a place by whatever name known and used as a place of prayer or worship and dedicated to or for the benefit of, or used by, any religion, community or any section thereof, as a place of prayer or religious worship; noted

(c) “precincts” in relation to place of worship includes all lands and buildings near any place of worship whether belonging to the place of worship or not, which are ordinarily used for purposes connected with the worship whether conducted inside or outside such place of worship and in particular the backyard and front yard of such place of worship by whatever name called. 3. Burying alive of person prohibited.— No person shall —

(1) bury a person alive; W E (2) allow himself to be buried alive: b r illante en in any place of worship or its precincts as a ritual or practice for the purpose of, or with the intention of, propitiating any deity or otherwise.

4. Officiating etc. of burying alive of person prohibited.No person shall, ons (a) officiate or offer to officiate at; or

(b) perform or offer to perform; or Intern (c) serve, assist or participate or offer to serve, assist or participate in; burying alive of a person as a ritual or practice in any place of worship or its precincts for the purpose of, or with the intention of, propitiating any deity or otherwise.

THE T. N. PROHIBITION OF BURYING ALIVE OF A PERSON ACT, 2002. 506

5. Places not to be allowed or to be used for burying alive of person.-- No person shall knowingly allow the burying alive of a person as a ritual or practice in any place which,

(a) is situated in any place of worship or its precincts; and

(b) is in his possession or under his controls. 6. Penalty.- Whoever contravenes the provisions of section 3,4 or 5 shall be punished with imprisonment for a term which may extend to three years or with fine which may extend to five thousand rupees or with both. with both. S TO VISITHOO Hojgilsyns yd 320

7. Abetment of acts prohibited under section 3, 4 or 5.Whoever abets the commission of the acts prohibited under section 3, 4 or 5 shall be punished with imprisonment for a term which may extend to three years or with fine which may extend to five thousand rupees or with both.

8. Attempt to commit the acts prohibited under section 3, 4 or 5.— Whoever attempts to commit the acts prohibited under section 3, 4 or 5 shall be punished with imprisonment for a term which may extend to three years or with fine which may extend to five thousand rupees or with both.

9. Operation of other laws not affected. The provisions of this Act shall be in addition to, and not in derogation of any other law for the time being in force. 10. Power to make rules.- (1) The State Government may make rules for the purpose of carrying out the provisions of this Act.

(2) Every rule made under this Act shall as soon as possible after it is made be placed on the table of the Legislative Assembly and if before the expiry of the session in which it is so placed or the next session, the Assembly makes any modification in any such rule or the Assembly decides that the rule should not be made, the rule shall thereafter have effect only in such modified form, or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

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THE TAMIL NADU PROHIBITION OF FORCIBLE CONVERSION OF RELIGION ACT, 2002.*

(Tamil Nadu Act 56 of 2002) An Act to provide for prohibition of conversion from one religion to another by the use of force or allurement or by fraudulent means and for matters incidental thereto.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fifty-third Year of the Republic of India as follows:

1. Short title and commencement.-(1) This Act may be called the Tamil Nadu Prohibition of Forcible Conversion of Religion Act, 2002.

(2) It shall be deemed to have come into force on the 5th day of October 2002 2. · Definitions. In this Act, unless the context otherwise requires - 1729tq ed Ysmas bontag dona niniw lisce vuoi9190 nova requires - srit (a) “allurement” means offer of any temptation in the form of -
(i) any gift or gratification either in cash or kind;

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Published in Part IV-Section 2 of the Tamil Nadu Government Gazette Extraordinary, dated 2nd December 2002. (Issue No. 791)

508 THE T.N. PROHIBITION OF FORCIBLE CONVERSION OF RELIGION ACT, 2002

(ii) grant of any material benefit, either monetary or s

otherwise; (b) "convert" means to make one person to renounce one religion and adopt another religion;

(c) "force" includes a show of force or a threat of injury of any kind including threat of divine displeasure or social ex-communication;

(d) "fraudulent" means includes misrepresentation or any other fraudulent contrivance;

(e) "minor" means a person under eighteen years of age. 3. Prohibition of forcible conversion. No person shall convert or attempt to convert, either directly or otherwise, any person from one religion to another by use of force or by allurement or by any fraudulent means nor shall any person abet any such conversion.

4. Punishment for contravention of provisions of section 3.Whoever contravenes the provisions of section 3 shall, without prejudice to any civil liability, be punished with imprisonment for a term which may extend to three years and also be liable to fine which may extend to fifty thousand rupees: ks

Provided that whoever contravenes the provisions of section 3 in respect of a minor, a woman or a person belonging to Scheduled Caste or Scheduled Tribe shall be punished with imprisonment for a term which may extend to four years and also be liable to fine which may extend to one lakh rupees.

5. Intimation to be given to District Magistrate with respect to conversion.— (1) Whoever converts any person from one religion to another either by performing any ceremony by himself for such conversion as a religious priest or by taking part directly or indirectly in such ceremony shall, within such period as may be prescribed, send an intimation to the District Magistrate of the district in which the ceremony has taken place of the fact of such conversion in such form as may be prescribed.

THE T.N. PROHIBITION OF FORCIBLE CONVERSION OF RELIGION ACT, 2002 509

(2) Whoever fails, without sufficient cause, to comply with the provisions of sub-section (1), shall be punished with imprisonment for a term, which may extend to one year or with fine which may extend to one thousand rupees or with both.

6. Prosecution to be made with the sanction of District Magistrate.- No prosecution for an offence under this Act shall be instituted except by or with the previous sanction of the District Magistrate or such other authority, not

below the rank of a District Revenue Officer, as may be authorised by him in that behalf.

7. Power to make rules.- (1) The State Government may make rules for the purpose of carrying out the provisions of this Act.

(2) Every rule made under this Act shall as soon as possible after it is made be placed on the table of the Legislative Assembly, and if before the expiry of the session in which it is so placed or the next session, the Assembly makes any modification in any such rule or the Assembly decides that the rule should not be made, the rule shall thereafter have effect only in such modified form, or be

of no effect, as the case may be, so, however, that any such modification or annulment shall he without prejudice to the validity of anything previously done under that rule.

8. Repeal and saving.-- (1) The Tamil Nadu Prohibition of Forcible Conversion of Religion Ordinance, 2002 (Tamil Nadu Ordinance 9 of 2002) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

THE TAMIL NADU PROHIBITION OF FORCIBLE CONVERSION OF

RELIGION RULES, 2003. [G. O. Ms. No. 325, Public (Law & Order-C) Department, dated 28th March 2003]

In exercise of the powers conferred by section 7 of the Tamil Nadu Prohibition of Forcible Conversion of Religion Act, 2002 (Tamil Nadu Act 56 of 2002), the Governor of Tamil Nadu hereby makes the following rules : 100

RULES. 1. Short title. These rules may be called the Tamil Nadu Prohibition of Forcible Conversion of Religion Rules, 2003.

2. Definitions. In these rules, unless the context otherwise requires , -

(a) “Act” means the Tamil Nadu Prohibition of Forcible Conversion of Religion Act, 2002 (Tamil Nadu Act 56 of 2002);

(b) “Form” means form appended to these rules; (c) “Government” means Government of Tamil Nadu.

3. Intimate to District Magistrate.- Whoever converts any person from one religion to another, either by performing any ceremony by himself for such conversion as a religious priest or by taking part directly or indirectly in such ceremony shall within 10 days from the

512 T. N. PROHIBITION OF FORCIBLE CONVERSION OF RELIGION RULES date of such ceremony, send an intimation of the fact of such conversion in Form-A to the District Magistrate concerned either in person or by registered post with acknowledgement due :
Provided that in the case of conversions made after the 5th day of October 2002 and before the publication of these Rules in the Tamil Nadu Government Gazette, such intimation shall be sent within 10 days from the date of publication of these rules in the Tamil Nadu Government Gazette.

(2) On receipt of intimation in Form-A, the District Magistrate shall affix his signature thereon indicating the date and time of receipt of such intimation.

Acknowledgement for the receipt of such intimation shall be given in Form-B. (3) The District Magistrate shall maintain a register in

(4) The District Magistrate shall, before the 10th day of every month, send a report to the Government in

Form-D. histolonasli APPENDIX

APPENDIX DEVAM

FORM-A

[See rule 3 (1)] INTIMATION REGARDING CONVERSION onion

To

The District Magistrate, mo o d old on to mondo

. District. Sirot to point de beste internet

I, having performed the ceremony for conversion, as a religious priest/ having taken part in the conversion ceremony of Thiru/Tmt./Selvi S/0./D/0

resident of -----

T. N. PROHIBITION OF FORCIBLE CONVERSION OF RELIGION RULES 513 from MSO_religious faith, do hereby give intimation of the conversion as follows :

1. Name of the person converted : 2. Name of the parent/guardian of the person converted : 3. Age: 3. Age: nag donaq adio msibaignoiserito asks 4. Sex: 5. Whether married or unmarried: 6. Address of the person converted in full: 7. Occupation and monthly income of the person converted: 8. Ifa minor, name and full address of the guardian : 9. Community to which the person converted belongs: 10. Name and address of the place where the conversion ceremony has taken place: 11. Date and time of conversion : 12. Name of the religious priest who has performed the conversion ceremony and his address :

Signature of the religious priest/the persons who took part in the conversion ceremony.

FORM-B

[See rule 3 (2)]

ACKNOWLEDGEMENT Received intimation under rule 3 (1) of the Tamil Nadu Prohibition of Forcible Conversion of Religion Rules, 2003 from Thiru/Tmt. S/o./D/o. Thiru/Tmt.

for resident of with respect to conversion of Thiru/Tmt./Selvi S/o/D/o.
resident of OSS ES WHO from som
_religious faith _religious faith. Date
District Magistrate.

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T. N. PROHIBITION OF FORCIBLE CONVERSION OF RELIGION RULES Svavo ter obrist og FORM-
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o ns convenien [See rule 3 (3) grant molts REGISTER OF CONVERSION 1. Name of the person converted : S ong Salakot 2. Name of the parent/guardian of the person converted : 3. Age: e.date of publication of these 3. Age: 4. Sex: Gemeente 4. Sex:
bains to boimisen todenwa 5. Whether married or unmarried : Ocean 6. Address of the person converted in full : 7. Occupation and monthly income of the person converted : 8. Ifa minor, name and full address of the guardian : 9. Community to which the person converted belongs : 10. Name of the place where the conversion ceremony has taken
place: 11. Date and time of conversion : 12. Name of the religious priest who has performed the conversion
ceremony and his address :

FORM-D

[See rule 3 (4)] REPORT FOR THE MONTH OF 1. Number of intimations received during the month : Idio 2. Number of intimation received after the prescribed time limit : 3. Number of cases in which further action has been initiated : 4. Number of cases in which prosecution was sanctioned :
District Magistrate.

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CONSTITUTION OF ANNADHAANAM SCHEME FUND BY THE TAMIL NADU GOVERNMENT

IS IN THE FIRST PHASE Soos for GOVERNMENT OF TAMIL NADU
ABSTRACT Fund - Annadhaanam Scheme Funds - Constitution-orders issued.

TAMIL DEVELOPMENT CULTURE AND RELIGIOUS
ENDOWMENTS DEPARTMENT G.O. Ms.No.69
Dated : 15.4.2002
Read: 1. G.O.(D) No.42, Tamil Development – Culture & Religious
Endowments Department, dated 11.3.2002. 2. Govt. Lr. No. 6308/RE 1.1/2002-2,Tamil Development -
Culture & Religious Endowments Department, dated 3.4.2002. 3. Special Commissioner & Commissioner, Hindu Religious and
Charitable Endowments Administration Department, letter No.24691/2002/K2, dated 5.4.2002.

ORDER:

In Tamil Nadu, temples not only cater to the needs of the worshipping public but also undertake social and charitable services like maintenance

(516 CONSTN. OF ANNADHAANAM SCHEME BY T.N. GOVT. - FIRST PHASE of Colleges, Schools, Siddha Vaidhya Sala, Orphanages etc. To extend the charitable activity of the temples, it has been decided to establish an "Annadhaanam Scheme Fund" in selected temples all over the Tamil Nadu to provide free mid-day meal to poor and needy public without any distinction of caste, creed or religion. Accordingly, the "Annadhaanam Scheme Fund" is constituted.

2. The "Annadhaanam Scheme Fund" shall be based on contributions and donations received from the public. This fund is being constituted to provide free mid day meal to poor and needy public.

3. The funds or any part thereof shall not be deployed for any other purpose outside the territory of India. Not more than 5% of receipts shall be spent for any Religious purpose. Under no circumstances, the Trustees/Administrator or any other Office bearers or their associate/relatives shall take any benefit or advantage directly or indirectly which will be detrimental to the object of the scheme.

4. The Commissioner, Hindu Religious and Charitable Endowments Administration Department shall select the temples for this scheme wherever

and whenever necessary. The list of selected temples in the first phase is annexed to this order.

5. The Administrator of the "Annadhaanam Scheme Fund" is the Executive Officers of the temples concerned. The Commissioner, Hindu Religious and Charitable Endowments Department is the Administrator of the fund received for this purpose in his Office directly.

6. The Secretary to Government , Tamil Development Culture and Religious Endowments Department or any other Officer to be directed by the Government shall take up necessary inspections to ensure proper management, utilisation and maintenance of the funds.

7. The investment of the funds shall be made according to the Income Tax Act, 1961 as amended from time to time. The

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CONSTN. OF ANNADHAANAM SCHEME BY T.N. GOVT. - FIRST PHASE 517 Administrator shall keep proper books of the accounts of the income and expenditure which shall be closed every year on 31st day of the March. The accounts shall be audited every year by a Chartered Accountant.

8. The Administrator shall open, operate and maintain a bank account in the name of"Annadhaanam Scheme Fund". Such accounts shall be operated by the Administrator. The said scheme is irrevocable.

9. In the case of winding up of the said scheme in a particular temple, this net funds shall be disposed to such schemes or approved institutions which are having similar objects and enjoying exemptions under sectior 80(G) of the Income Tax Act. (BY ORDER OF THE GOVERNOR)
Secretary to Government.

ANNEXURE NAME OF THE TEMPLES SELECTED IN THE FIRST PHASE SI.
District Name of the Temples
Remarks No.

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1. Chennai 1. Parthasarathyswami Temple,
Triplicane. 2. Kapaleeswarar Temple, Mylapore. 3

3. Vadapalaniyandavar Temple,
olqonsTrism Vadapalani. H an 2 Thiruvallur 1. Subramaniaswami Temple, Tiruttani.

2. Devikarumariamman Temple,
Tiruverkadu. 3. Thiyagarajaswami Temple,
risuquliya El Thiruvottiyur. 3. Kancheepuram 1. Devarajaswami Temple, Kancheepuram.

2. Kamatchiamman Temple, Mangadu. 2 4. Vellore 1. Lakshmi
Narasimma Swami Temple,
Sholingur. alan 2. Balamurugan Temple, Rathinagiri. 2 ore SEO

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CONSTN. OF ANNADHAANAM SCHEME BY T.N. GOVT. - FIRST PHASE -

5. Thiruvannamalai 1. Arunachaleeswarar Temple,
Tiruvannamalai. 2. Renugadeviamman Temple,
A.K. Padavedu. 6. Trichy 1. Aranganathaswamy Temple,
onle HbART Srirangam. 2. Mariamman Temple, Samayapuram. 3.

Thayumanavarswami Temple,
Sils Malaikottai.

Benton 4 comboTobru noin 4. Vekkaliamman Temple, Uraiyur. lots doinw 7.
Karur
1. Kalyanavenkatramanaswami Temple,
Go T hanthondrimalai. Yaning han 51 8. Perambalur 1. Madhurakaliamman Temple,
Siruvachoor.

Other 1 9. Pudukottai 1. Shanthanyagi Temple, Pudukottai. 10. Thanjavur 1. Mariamman Temple,
Punnainallur.

2. Swaminathaswami Temple,
Swamimalai. 3. Venkatachalapathiswami Temple,
Oppilliappan Koil. TEMBO 3 11. Thiruvarur 1. Thiyagarajaswami Temple, Thiruvarur.
12. Nagapattinam 1. Neelayathatchiamman Temple,

Nagapattinam. 2. Prasanna Mariamman Temple,
Mayiladuthurai. 13. Villupuram 1. Anchaneyar Temple, Villupuram.

2. Chandramouleeswarar Temple,
Thiruvarakarai.

3. Angalamman Temple, Melmalayanur. 14. Cuddalore 1. Padaleeswarar Temple, Cuddalore.

2. Devanathaswami Temple,
Thiruvakindapuram.

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CONSTN. OF ANNADHAANAM SCHEME BY T.N. GOVT. - FIRST PHASE 519 15.
Madurai 1. Meenakshi Sundareswarar Temple,
Madurai. 2. Koodalazhakar Temple, Madurai. 3. Subramaniaswamy Temple,
Thiruparankundram.

4. Kallazhagar Temple, Azhgarkoil. 4 16. Dindigul 1. Dhandayuthapani Swami Temple, Palani.

2. Kalagastheeswarar Temple, Dindigul. 2 17. Theni vada 1. Koumariamman Temple, Veerapandi. 1 18. Sivagangai 1. Vettudaiyar Kaliamman Temple, 1.2 ts wala slaust Ariyakurichi. S
2 CONS2. Adaikkalamkatha Ayyanar Temple,
Madapuram. 19. Ramanatha- 1. Ramanathaswami Temple, ND puram
Rameswaram. 20. Virudhunagar 1. Mariamman Temple, Irrukkankudi. 2 2. Nachiar Temple, Srivilliputhur. 21. Tirunelveli 1. Nellaiappar Temple, Tirunelveli.

2. Kuttralanathaswami Temple, Kuttralam. 3. Shankaranarayanaswami Temple, Sankarankoil.

CO3 1. Subramaniaswami Temple, Tiruchendur.

DEV 2. Shankaramaeswarar Temple, Tuticorin. 2 23. Kanniya
1. Kumariamman Temple, Kanniyakumari. kumari 2 . Dhanumalayaswami Temple, Suchindran.

2 24. Coimbatore 1. Subramaniaswamy Temple, Maruthamalai.
2. Koniamman Temple, Coimbatore.

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520 CONSTN. OF ANNADHAANAM SCHEME BY T.N. GOVT. - FIRST PHASE 3. Vanabathrakaliamman Temple, 21
Thekkampatti. 4. Vazhaithottathu Ayyanar Temple,
Ayyampalayam. 5. Echanari Vinayagar Temple,
Echanari. 25. Nilgris 1. Mariamman Temple, Udhagamandalam.

Ugibuid 1 26. Erode 1. Bannari Mariamman Temple, Bannari.

2. Subramaniaswamy Temple, Sivanmalai.

3. Sangameswarar Temple, Bhavani 3 27. Salem T 1. Sugavaneswarar Temple, Salem. via al
2. Kottaimariamman Temple, Salem. 2 28. Namakkal 1. Arthanareeswarar Temple, Thiruchenkodu 10. Thanjawan 2. Lakshmi Narasimaswami Temple, sier Namakkal.

lemso 2 29. Dharmapuri 1. Subramaniaswamy Temple, but Dharmapuri.
neilylentil Total No. of Temples
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CONSTITUTION OF ANNADHAANAM SCHEME FUND BY THE TAMIL NADU GOVERNMENT IN THE SECOND VIS odwid AND THIRD PHASE. bin 99tik abivom gewollel, a GOVERNMENT OF TAMIL NADU TO

ABSTRACT

Hindu Religious and Charitable Endowments Department - Annadhaanam Scheme – Annadhaanam provided in temples – Extension of the scheme -- Annadhaanam Scheme Fund constituted - Orders issued.

TAMIL DEVELOPMENT CULTURE AND RELIGIOUS

ENDOWMENTS DEPARTMENT G.O. (Ms.) No.231
Dated : 25-9-2002

Read:
1. G.O. (D) No.42, Tamil Development - Culture and Religious
Endowments Department, dated 11-3-2002. 2. G.O.(Ms) No.69, Tamil Development Culture and Religious
Endowments Department, dated 15-4-202.

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CONSTN. OF ANNADHAANAM SCHEME FUND - 2ND & 3RD PHASE 3.
Government Letter 16228/RE.1.1/2002-1, Tamil Development Culture and
Religious Endowments Department, dated 22.8.2002.

4. Government Letter No.18381/RE.1.1./2002-1, Tamil
Development Culture and Religious Endowments Department, dated 17.9.2002.

5. From the Special Commissioner & Commissioner, Hindu
Religious and Charitable Endowments Administration Department, Letter No.24691/2002/K2 dated 11.9.2002 and 17.9.2002.

Su - Temple Salem ORDER:
To extend the charitable activity of the temples, in Tamil Nadu, the "Annadhaanam Scheme Fund" was constituted in the Government Order second read above in selected temples all over Tamil Nadu to provide free mid-day meal to poor and needy public without any distinction of Caste, Creed or Religion, subject to the following conditions:
(i) The "Annadhaanam Scheme Fund" shall be based on contributions and donations received from the public. This fund is being constituted to provide free mid-day meal to poor and needy public.

(ii) The funds or any part thereof shall not be deployed for any other purpose outside the territory of India. Not more than 5% of receipts shall be spent for any Religious purpose. Under no circumstances, the trustees/Administrator or any other Officer bearers or their associate/ relatives shall take any benefit or advantage directly or indirectly which will be detrimental to the object of the scheme.

(iii) The Commissioner, Hindu Religious and Charitable Endowments Administration Department shall select the temples for this scheme wherever and whenever necessary.

CONSTN. OF ANNADHAANAM SCHEME FUND - 2ND & 3RD PHASE 3. Government Letter 16228/RE.1.1/2002-1, Tamil Development

Culture and Religious Endowments Department, dated 22.8.2002.

4. Government Letter No.18381/RE.1.1./2002-1, Tamil

Development Culture and Religious Endowments Department, dated 17.9.2002.

5. From the Special Commissioner & Commissioner, Hindu

Religious and Charitable Endowments Administration Department, Letter No.24691/2002/K2 dated 11.9.2002 and 17.9.2002.

Su - Temple Salem ORDER:

To extend the charitable activity of the temples, in Tamil Nadu, the "Annadhaanam Scheme Fund" was constituted in the Government Order second read above in selected temples all over Tamil Nadu to provide free mid-day meal to poor and needy public without any distinction of Caste, Creed or Religion, subject to the following conditions:

(i) The "Annadhaanam Scheme Fund" shall be based on contributions and donations received from the public. This fund is being constituted to provide free mid-day meal to poor and needy public.

(ii) The funds or any part thereof shall not be deployed for any other purpose outside the territory of India. Not more than 5% of receipts shall be spent for any Religious purpose. Under no circumstances, the trustees/Administrator or any other Officer bearers or their associate/ relatives shall take any benefit or advantage directly or indirectly which will be detrimental to the object of the scheme.

(iii) The Commissioner, Hindu Religious and Charitable Endowments Administration Department shall select the temples for this scheme wherever and whenever necessary.

CONSTN. OF ANNADHAANAM SCHEME FUND - 2ND & 3RD PHASE

ani (iv) The Administrator of the "Annadhaanam Scheme Fund" is the Executive Officers of the temples concerned. The Commissioner, Hindu Religious and Charitable Endowments Department is the Administrator of the fund received for this purpose in his Office directly.

(v) The Secretary to Government, Tamil Development Culture and Religious Endowments Department or any other Officer to be directed by the Government shall take up necessary inspections to ensure proper management, utilisation and maintenance of the funds.

(vi) The investment of the funds shall be made according to the Income Tax Act, 1961 as amended from time to time. The Administrator shall keep proper books of the accounts of the income and expenditure which shall be closed every year on 31st day of the March. The accounts shall be audited every year by a Chartered Accountant.

(vii) The Administrator shall open, operate and maintain a bank account in the name of "Annadhaanam Scheme Fund". Such accounts shall be operated by the Administrator. The said scheme is irrevocable.

(viii) In the case of winding up of the said scheme in a particular temple, this net funds shall be disposed to such schemes or approved institutions which are having similar objects and enjoying exemptions under section 80(G) of the Income Tax Act.

2. The Special Commissioner & Commissioner, Hindu Religious and Charitable Endowments Administration Department in his letters fifth read above has stated that Annadhaanam Scheme has been introduced in 63 temples from 23.3.2002 in first phase; 63 temples from 15.8.2002 in second phase and 18 temples from 15.9.2002 in third phase and income tax exemption obtained for 63 temples based on the Government Order second read above, i.e. first phase and stated that to get similar exemption under Income Tax Act for the temples to which the scheme has been extended for second and third phases, he has requested for issue of similar Government orders. The Government have examined the request of the Special Commissioner & Commissioner, Hindu Religious and Charitable Endowments

CONSTN. OF ANNADHAANAM SCHEME FUND - 2ND & 3RD PHASE

Administration Department and accordingly direct that the Annadhaananı Scheme Fund is constituted for 63 temples selected in the second phase and for 18 temples in the third phase as in the Annexure I and II respectively, subject to the same conditions mentioned in phase 1 above. bu (BY ORDER OF THE GOVERNOR) ad og to do HIS Honda Secretary to Government.

Annexures not printed - Refer Government Order. di yd betoonb

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CONSTITUTION OF ANNADHAANAM

SCHEME FUND BY THE TAMILNADU GOVERNMENT IN THE FOURTH PHASE.

GOVERNMENT OF TAMIL NADU

ABSTRACT

Hindu Religious and Charitable Endowments Department - Annadhaanam Scheme – Annadhaanam provided in temples - Extension of the scheme - Annadhaanam Scheme Fund constituted - Orders issued.

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TAMIL DEVELOPMENT - CULTURE AND RELIGIOUS

ENDOWMENTS DEPARTMENT G.O. (Ms) No.107. Smonios siamoine Dated : 26.5.2003 b olingwobre odstrand bill Pead. a DH

ob 1. G.O.(D) No.42, Tamil Development - Culture and Religious

Endowments Department, dated 11-3-2002. 2. G.O.(Ms) No.69, Tamil Development - Culture and

Religious Endowments Department, dated 15-4-2002.

526 CONSTITUTION OF ANNADHAANAM SCHEME FUND - FOURTH PHASE 3. G.O.(Ms) No.231, Tamil Development - Culture and Religious

Endowments Department Dated 25.9.2002. 4. Government Lr.No.2634/R.E.1-1/2003 dated 17.4.2003. 5. From the Special Commissioner & Commissioner, Hindu

Religious and Charitable Endowments Administration, Department, Letter No.24691/2002/K2 Dated 30.4.2003.

ORDER:

To extend the charitable activity of the temples in Tamil Nadu, the "Annadhaanam Scheme Fund" was constituted in the Government Order second read above in selected temples all over Tamil Nadu to provide free mid-day meal to poor and needy public without any distinction of Caste, Creed or Religion, subject to the following conditions: AAHOATИИ A ПО ПО conditions: (i) The "Annadhaanam Scheme Fund" shall be based on contributions and donations received from the public. This fund is being constituted to provide free mid-day meal to poor and needy public.

(ii) The funds or any part thereof shall not be deployed for any other purpose outside the territory of India. Not more than 5% of receipts shall be spent for any Religious purpose. Under no circumstances, the TrusteelAdministrator or any other Office bearers or their associate/ relatives shall take any benefit or advantage directly or indirectly which will be detrimental to the object of the scheme.

(iii) The Commissioner, Hindu Religious and Charitable Endowments Administration Department shall select the temples for this scheme wherever and whenever necessary..

(iv) The Administrator of the "Annadhaanam Scheme Fund" is the Executive Officers of the temples concerned. The Commissioner, Hindu Religious and Charitable Endowments Department is the administrator of the fund received for this purpose in his Office directly.

(v) The Secretary to Government, Tamil Development, Culture and Religious Endowments Department or any other Officer to be

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directed by the Government shall take up necessary inspections to ensure proper management, utilization and maintenance of the funds.

(vi) The investment of the funds shall be made according to the Income Tax Act, 1961 as amended from time to time. The administrator shall keep proper books of the accounts of the income and expenditure which shall be closed every year on 31st day of the March. The accounts shall be audited every year by a Chartered Accountant.

(vii) The Administrator shall open, operate and maintain a bank account in the name of"Annadhaanam Scheme Fund". Such accounts shall be operated by the administrator. The said scheme is irrecoverable

(viii) In the case of winding up of the said scheme in a particular temple, this net funds shall be disposed to such scheme or approved institutions which are having similar objects and enjoying exemptions under section 80(G) of the Income Tax Act. vigo2

2. The Annadhaanam Scheme Fund constituted in G.O. second read above, has been extended to 81 temples in the G.O. third read above. The Special Commissioner and Commissioner, Hindu Religious and Charitable Endowments Administration Department in his letter 5th read above has stated that as per the Government Orders issued, certificates are obtained for Income Tax exemption for the donations received for Annadhaanam and requested for orders of the Government, for getting similar exemption under section 80(G) of Income Tax Act of the 18 temples in fourth phase. The Government have examined the request of the Special Commissioner and Commissioner, Hindu Religious and Charitable (Admn.) Endowments Department, and accordingly direct that Annadhaanam Scheme Fund is constituted for 18 temples selected in fourth phase, as in the Annexure subject to the same conditions mentioned in para 1 above. Ota

(BY ORDER OF THE GOVERNOR) indgimisi A aj besosht A) TOT MATTEW Secretary to Government.

528 CONSTITUTION OF ANNADHAANAM SCHEME FUND - FOURTH PHASE Or ANNEXURE ab NAME OF THE TEMPLES SELECTED IN FOURTH **PER PHASE FOR ANNADHAANAM SCHEME**

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Name of the District, Temple and Town

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CHENNAI 1. Arulmighu Agastheeswarar Temple and Prasanna Venkatesa Perumal Temple, Nungambakkam, Chennai. 2. Arulmighu Sakthi Vinayagar Temple, K.K.Nagar, Chennai –78.

TRICHY 3. Arulmighu Subramaniaswamy Temple, Kumaravayalur. Arulmighu Uthanar Temple, Pitchandaarkoil.

PERAMBALUR 5. Arulmighu Madhanagopalaswamy Temple, Perambalur TANJORE 6. Arulmighu Neelaganda Pillaiyar Temple, Eandal, Peravoorani Taluk. 7. | Arulmighu Sooriyanarayana Perumal Temple, Sooriyanar Koil, Tiruvidaimarudur Taluk.

NAGAPATTINAM Arulmighu Vedharanyeswarar Temple, Vedaranyam. 9. | Arulmighu Amirthakadeswarar Temple, Thirukkadaiyur, Tharangambadi Taluk. 10. Arulmighu Vaithyanathaswamy Temple, Vaitheeswararn Koil.

THENI 11. Arulmighu Moongilanai Kamatchiamman Temple, Devathanapatti. SUSH SIVAGANGAI 12. Arulmighu Muthumariamman Temple, Meenatchipuram, Karaikudi Town.

VIRUDHNAGAR 13. Arulmighu Vaithyanathaswami Temple, Madavar Valagam KANYAKUMARI 14. Arulmighu Nagaraja Temple, Nagerkoil (Kanyakumari Devasthanam) 5. Arulmighu Esakkiamman Temple, Muppanthal

ERODE 16. Arulmighu Challeeswarar Vagaira Temple, Andhiyur, Erode COIMBATORE 17. | Arulmighu Mariamman Vinayagar Temple, Soolakkal SALEM 18. Arulmighu Kasi Viswanathaswamy Temple (Attached to Arulmighu Sugavaneswarar Temple) Salem.