THE TELANGANA CHARITABLE AND HINDU RELIGIOUS INSTITUTIONS AND ENDOWMENTS ACT, 1987.

(ACT NO. 30 OF 1987)

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THE TELANGANA CHARITABLE AND HINDU RELIGIOUS INSTITUTIONS AND ENDOWMENTS ACT, 1987.[1]

Act No. 30 of 1987.

CHAPTER - I
PRELIMINARY

Short title, extent, applications and commencement.

1. (1) This Act may be called the [2]Telangana Charitable and Hindu Religious Institutions and Endowments Act, 1987.

(2) It extends to the whole of the State of [2]Telangana.

(3) It applies to—

(a) all public charitable institutions and endowments, whether registered or not, in accordance with the provisions of this Act, other than Wakfs governed by the provisions of the Wakf Act, 1954*.

Central Act 29 of 1954.

Explanation:— In this clause, the expression ―public charitable institutions and endowments‖ shall include every charitable institution or endowment the administration of which is for the time being vested in any department of Government, or Civil Court, Zilla Praja Parishad, Municipality or other local authority, or any company, society, organization, institution or other person;

(b) all Hindu public religious institutions and endowments whether registered or not in accordance with the provisions of this Act.

(4) It shall come into force on such date as the State Government may, by notification in the [3]Telangana Gazette, appoint.

1.The Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1987 received the assent of the President on 15.05.1987. The said Act in force in the combined State, as on 02.06.2014, has been adapted to the State of Telangana, under section 101, of the Andhra Pradesh Reorganisation Act, 2014 (Central Act 6 of 2014) vide. the Notification issued in G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

2. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

* This Act has been repealed by Wakf Act, 1995 (Central Act 43 of 1995).

Definitions.

2. In this Act, unless the context otherwise requires,-

(1) ―archaka‘ includes a Pujari, Panda, an Archakatvam Mirasidar or other person, who personally performs or conducts any archana, puja or other ritual;

[4][(1A) ―Archakas and other employees Welfare Fund‘ means, the fund created for the welfare of the Archakas and other employees of the Hindu Religious Institutions and Endowments in the State of [3]Telangana under section 161;]

(2) ―Assistant Commissioner‘ means the Assistant Commissioner appointed under sub-section (1) of section 3 and includes every officer who for the time being exercises the powers and performs the functions of an Assistant Commissioner under this Act or the rules made there under in

respect of any charitable or religious institutions or endowments, as specified in sub-section (5) of section 3;

5[(2a) (2b) [xxx]]

3. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

4. Clause (1A) of section 2 inserted by Act No.33 of 2007.

5. Clauses (2-a) and (2-b) inserted by Act No.26 of 1990 subsequently omitted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

(3) Charitable endowments means all property given or endowed for any charitable purpose;

Explanation-I:— Any property which belonged to or was given or endowed for the support or maintenance of a charitable institution or which was given, endowed or used as of right for any charitable purpose shall be deemed to be a charitable endowment within the meaning of this definition, notwithstading that before or after the commencement of this Act, the charitable institution has ceased to exist or ceased to be used for any charitable purpose or the charity has ceased to be performed.

Explanation-II:— Any Inam granted to a service holder or to an employee of a Charitable institution for the performance of any charity or service in connection with a charitable institution shall not be deemed to be a personal gift to the service holder or to the employees notwithstanding the grant of ryotwari patta to such service holder or employee under the 6Andhra Pradesh (Andhra Area) Inams (Abolition and Conversion into Ryotwari) Act, 1956, but shall be deemed to be a charitable endowment; Act III of 1956.

(4) _charitable institution‘ means any establishment, undertaking, organization or association formed for a charitable purpose and includes a specific endowment and dharmadayam;

(5) _charitable purpose‘ includes,—

(a) relief of poverty or distress;

(b) education;

(c) medical relief;

6. Andhra Area Act.

(d) advancement of any other object of utility or welfare to the general public or a section thereof not being an object of an exclusively religious nature.

(6) _Commissioner‘ means the Commissioner and the Additional Commissioner appointed under sub-section (1) of section 3 and includes every officer who for the time being exercises the powers and performs the functions of a Commissioner under this Act or the rules made there under in respect of any charitable or religious institution or endowment as specified in sub-section (5) of section 3;

(7) _Common Good Fund‘ means the 7Telangana Hindu Charitable and Religious Institution and Endowments Common Good Fund, or the 7Telangana Charitable Institutions and Endowments Common Good Fund as the case may be, created under sub-section (1) of section 70.

[8][(7-a) [xxx]]

(8) _Court' means,—

(i) in relation to a charitable or religious institution or endowment situated within the limits of the [9][Greater Hyderabad Municipal Corporation], the City Civil Court, Hyderabad;

(ii) in relation to a charitable or religious institution or endowment situated elsewhere in the State, the Subordinate Judge's Court having Jurisdiction over the area in which the said institution or endowment is situate or, if there is no such court, the District Court having Jurisdiction over such area;

7. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

8. Clause (7-a) inserted by Act 26 of 1990 and subsequently omitted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014. 9. Substituted by Act No.13 of 2008.

(iii) in relation to a specific endowment attached to a charitable or religious institution, the Court which would have jurisdiction as aforesaid in relation to such charitable or religious institution;

(iv) in relation to a specific endowment attached to two or more such institutions, any Court which would have jurisdiction as aforesaid in relation to either or any of such institutions.

(9) _Deputy Commissioner' means the Deputy Commissioner appointed under sub-section (1) of section 3 and includes every officer who for the time being exercises the powers and performs the functions of a Deputy Commissioner under this Act or the rules made there under in respect of any charitable or religious institution or endowment as specified in sub-section (5) of section 3;

(10) _Dharmadayam' means any amount charged or collected under whatever name, according to custom or usage of any business or trade or the agreement between the parties relating to any transaction or otherwise from any party to the said transactions, as being intend to be used for a charitable or a religious purpose;

[10][(10-A) _Dharmika Parishad' means the [11]Telangana Dharmika Parishad consistuted under section 152;]

(11) _dittam' means the schedule of articles and other requirements of worship or offering in connection with the daily dhupa, deepa, naivedyam, pachikam, paricharikam and other general, special or periodical services, ceremonies or observances in the institution, endowment, math or specific endowment, as the case may be;

10. Clause (10-A) of section 2 inserted by Act No.33 of 2007.

11. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

(12) _Endowment Administration Fund' means the [12]Telangana Charitable and Hindu Religious Institutions and Endowments Administration Fund established under sub-section (1) of section 69;

[13][(12-A) Endowments Tribunal means Tribunal constituted under section 162;]

(13) _Executive Officer' means an Officer appointed as such under any of the provisions of this Act;

(14) _Government' means the State Government;

(15) ‗hereditary Office-holder' means any office-holder including Pedda Jeeyangar, China Jeeyangar, a Mirasidar and an Archaka of a charitable or religious institution or endowment the succession to whose office devolves according to the rule of succession laid down by the founder or according to the usage or custom applicable to the institution or endowment or according to the law of succession for the time being in force, as the case may be;

(16) ‗hereditary trustee' means the trustee of a charitable or religious institution or endowment the succession to whose office devolves according to the rule of succession laid down by the founder or according to usage or custom applicable to the institution or endowment or according to the law of succession for the time being in force, as the case may be;

(17) ‗math' means a hindu religious institution presided over by a person, whose principal duty is to engage himself in the teaching and propagation of Hindu religion and philosophy of the teaching and philosophy of the

12. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

13. Clause (12-A) of section 2 inserted by Act No.33 of 2007.

denomination, sector sampradaya to which the math belongs and in imparting religious instruction and training and rendering spiritual service or who exercises or claims to exercise spiritual headship over a body of disciples; and includes any place or places of religious worship, instruction or training which are appurtenant to the institution;

[14][(17-A) [xxx]]

(18) person having interest' includes,—

(a) in the case of a math, a disciple of the math or a person of the religious persuation to which the math belongs;

(b) in the case of a charitable institution or endowment or a religious institution other than a math or a religious endowment, a person who is entitled to attend at or is in the habit of attending the performance of service, charity or worship connected with the institution or endowment or who is entitled to partake or is in the habit of partaking in the benefit of any charity or the distribution of gifts thereat;

(c) in the case of a specific endowment, a person who is entitled to attend or is in the habit of attending the performance of the service or charity or who is entitled to partake or is in the habit of partaking in the benefit of the charity;

(19) ‗prescribed' means prescribed by rules made by the Government under this Act;

14. Clause (17-A) of section 2 inserted by Act No.26 of 1990 and subsequently omitted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

(20) ‗Regional joint Commissioner' means the Regional Joint Commissioner appointed under sub-section (1) of section (3) and includes every officer who for the time being exercises the powers and performs the functions of a Regional Joint Commissioner under this Act or the rules made there under in respect of any charitable or religious institution or endowment as skilled in sub-section (5) of section 3;

(21) ‗religious charity' means a public charity associated with a Hindu festival or observance of a religious character, whether connected with a religious institution or not;

(22) ‗religious endowment' means property (including moveable property), and religious offerings whether in cash or kind, given or endowed for the support of a religious institution or given or endowed for the performance of any service or charity of a

public nature connected therewith or of any other religious charity; and includes the institution concerned and also the premises thereof.

Explanation-I:— All property which belonged to or was given or endowed for the support of a religious institution, or which was given or endowed for the performance of any service or charity of a public nature connected therewith or of any other religious charity shall be deemed to be a religious endowment within the meaning of this defination, notwithstanding that, whether before or after the commencement of this Act, the religious institution has ceased to exist or ceased to be used as a place of religious worship or instruction or the service or charity has ceased to be performed.

Explanation-II:- Any Inam wanted to an archaka, service-holder or other employee of a religious Institution for the performance of any service or charity in connection with

a religious institution shall not be deemed to be a personal gift to the archaka, service-holder or employee, notwithstanding the grant of ryotwari patta to an archaka, service-holder or employee under the [15]Andhra Pradesh (Andhra Area) Inams (Abolition and Conversion into Ryotwari) Act, 1956 but shall be deemed to be a religious endowment; Act III of 1956.

(23) _religious institution‘ means a math, temple or specific endowment and includes a Brindavan, Samadhi or any other institution established or maintained for a religious purpose;

(24) _Revenue Divisional Officer‘ means any officer in-charge of a revenue division and includes a Deputy Collector, a Sub-Collector and an Assistant Collector;

(25) _Specific Endowment‘ means any property or money endowed for the performance of any specific service or charity in a charitable or religious institution or for the performance of any other charity, religious or otherwise;

Explanation-I:— Two or more endowments of the nature specified in this clause, the administration of which is vested in a common trustee, or which are managed under a common scheme settled shall be construed as a single specific endowment for the purpose of this Act;

Explanation-II:— Where a specific endowment attached to a charitable or religious institution is situated partly within the State and partly outside the State, control shall be exercised in accordance with the provisions of this Act over the whole of the specific endowment provided the charitable or religious institution is situated within the State;

15. Andhra Area Act.

(26) _State‘ means the Stale of [16]Telangana;

(27) _Temple‘ means a place by whatever designation known used as a place of public religious worship, and dedicated to, or for the benefit of, or used as of right by the Hindu community or any section thereof; as a place of public religious worship and includes sub-shrines, utsava, mandapas, tanks and other necessary appurtenant structures and land;

Explanation:— A place of worship where the public or a section thereof have unrestricted access or declared as a private place of worship by court or other authority but notwithstanding any such declaration, public or a section thereof has unrestricted access to such place and includes a temple which is maintained within the residential premises, if offerings or gifts are received by the person managing the temple from the public or a section thereof at the time of worship or other religious function shall be deemed to be a temple;

17[(28) [xxx]]

(29) ‗trustee' means any person whether known as mathadhipathi, mohant, dharmakarta, mutawally, muntazim or by any other name, in whom either alone or in association with any other person, the administration and management of a charitable or religious institution or endowment are vested and includes Board of Trustees;

(30) any reference to ‗Hindu' shall be construed as including a reference to a person professing Buddhist, Jain,

16. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

17. Clause (28) of section 2 omitted by G.O.Ms.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

or Sikh religion, and the reference to Hindu religious institutions shall be construed accordingly;

(31) words and expressions used in this Act, but not defined herein, shall have the meaning assigned to them in the relevant Acts.

CHAPTER-II
COMMISSIONER, ADDITIONAL COMMISSIONER, REGIONAL JOINT COMMISSIONER, ETC., AND THEIR POWERS AND FUNCTIONS.

Appointments etc., of Commissioner, Additional Commissioner, Regional Joint Commissioner, Deputy Commissioner and Assistant Commissioner.

3. (1) Subject to the provisions of section 4, the Government shall appoint a Commissioner, Additional Commissioners, Deputy Commissioners and Assistant Commissioners as they think fit for the purpose of exercising and performing the functions conferred on or entrusted to them by or under this Act.

(2) The Commissioner, the Additional Commissioner and every Regional Joint Commissioner, Deputy Commissioner or Assistant Commissioner appointed under sub-section (1) exercising the powers and performing the functions as aforesaid in respect of religious institutions or endowments, shall be a person professing Hindu religion and shall cease to exercise those powers and perform those functions when he ceases to profess that religion.

(3) The conditions of service of the officers appointed under sub-section (1), shall be such as may be determined by the Government.

(4) The officers appointed under sub-section (1) shall be the employees of the Government and their salaries, allowances, pensions and other remuneration shall be paid in the first instance out of the Consolidated Fund of the

State and subsequently reimbursed from the Endowments Administration Fund.

(5) The Government may direct the Commissioner, Additional Commissioner and every Regional Joint Commissioner, Deputy Commissioner or Assistant Commissioner appointed under sub-section (1) to exercise the powers and perform, the functions conferred on or entrusted to the Commissioner, Additional Commissioner or Regional Joint Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, by or under this Act in respect of charitable or religious institutions or endowments.

Qualifications for appointment of Commissioner, etc.

4. (1) A person to be appointed as the Commissioner, shall be one,—

(a) who is holding or has held a post of the District Collector or a post not lower in rank than that of a District Collector in any other service in the State; or

(b) who is holding or has held a post in the Andhra Pradesh State Higher Judicial Service;

(c) who has at least ten years practice as an Advocate of the High Court of [18]Telangana or of the Supreme Court; or

(d) who has been holding the post of Additional Commissioner:

Provided that no person shall be eligible for appointment as Commissioner unless be has completed the age of forty-five years.

18. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

[19][(2) The qualifications for appointment to the office of Additional Commissioner, Regional Joint Commissioner, Deputy Commissioner and Assistant Commissioner shall be such as may be prescribed.]

(5) A person to be appointed as an Assistant Commissioner shall be one,—

(a) who has been for not less than three years as an Advocate of the High Court of [20]Telangana, by direct recruitment; or

(b) who has been holding for not less than three years the post of Superintendent in the Endowments Department or the post of an Executive Officer of the prescribed grade, by promotion;

(c) who has been holding an equivalent post of Assistant Commissioner in any of the charitable or religious institutions or endowments published under clause (a) of section 6 [21][xxx] by transfer:

Provided that in the case of Deputry Commissioners and Assistant Commissioners the number of posts to be filled by Direct recruitment shall not exceed one-fifth of the cadre strength of each category.

State to be divided into regions, divisions and sub-divisions for purposes of this Act.

5. For the purposes of this Act, the Commissioner shall with the previous approval of the Government divide the State into such number of regions and each such region into such number of divisions and each such division into

19. Sub-section (2) substituted for sub-sections (2), (3) & (4) by Act No.26 of 1990.

20. Substituted by G.O.Ms.No.37, Revenue (Endowment-I) Department, dated 01.11.2014.

21. Omitted by G.O.Ms.No.37, Revenue (Endowment-I) Department, dated 01.11.2014.

such number of sub-divisions he may deem fit. Each region shall be in the charge of a Regional Joint Commissioner, each division shall be in the charge of a Deputy Commissioner and each sub-division shall be in the charge of an Assistant Commissioner.

Provided that it shall be lawful for the Government to appoint a Regional Joint Commissioner for more regions than one or a Deputy Commissioner for more divisions than one of an Assistant Commissioner for more sub-divisions than one.

Preparation and publication of list of charitable and religious institutions on the basis of income.

6. The Commissioner shall prepare separately and publish in the prescribed manner, a list of,—

(a) (i) the charitable institutions and endowments;

(ii) the religious institutions and endowments other than maths;

whose annual income as calculated for the purpose of income levy of contribution under section 65 [22][exceeds rupees twenty five lakhs;]

(b) (i) the charitable institutions and endowments;

(ii) the religious institutions and endowments, other than maths;

whose annual income calculated as aforesaid [22][exceeds rupees two lakhs but does not exceed rupees twenty five lakhs;]

(c) (i) the charitable institutions and endowments; or

22. Substituted by Act No.33 of 2007.

(ii) the religious institutions and endowments other than maths not falling under clause (a) or clause (b);

(d) the maths irrespective of the income;

(e) the Dharmadayam irrespective of the income:

Provided that the Commissioner may alter the classification assigned to an institution or endowment in the list and enter the same in the appropriate list in case the annual income of such institution or endowment calculated as aforesaid exceeds or falls below the limits specified in clause (a) or clause (b) or clause (c) for three consecutive years.

Commissioner to be corporate sole.

7. The Commissioner shall be a corporate sole and shall have perceptual succession and common seal and may sue or be sued in his corporate name.

Powers and functions of Commissioner and Additional Commissioner.

8. (1) Subject to the other provisions of this Act, the administration of all charitable and Hindu religious institutions and endowments shall be under the general superintendence and control of the Commissioner and such, superintendence and control shall include the power to pass any order which may be deemed necessary to ensure that such institutions and

endowments are properly administered and their income is duly appropriated for the purposes for which they were found or exist.

(2) Without prejudice to the generality of the foregoing provisions, the Commissioner shall exercise the powers conferred on him and perform the functions entrusted to him by or under this Act in respect of such institutions or endowments in the State as are included in the lists published under clause (a), clause (d) and clause (e) of section 6.

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(3) The powers and functions of the Additional Commissioner shall be such as may be determined by the Government from time to time.

(4) The Commissioner may delegate to a Deputy Commissioner any of the powers conferred on or functions entrusted to the Commissioner by or under this Act including the powers and functions of an Assistant Commissioner which may be exercised or performed by the Commissioner under sub-section (5) but not including the powers and functions of the Commissioner under sub-section (1), sections 6, 15, 49, 51, 66, 90, 92 and 132 in respect of any institution or endowment or any class or group of institutions or endowments in the State, subject to such restrictions and control as the Government may, by general or special order lay down and subject also to such limitations and conditions, if any, as may be specified in the order of delegation.

(5) The Commissioner may delegate to an Assistant Commissioner any of the powers conferred on or functions entrusted to the Commissioner by or under this Act except the powers and functions of the Commissioner under sub-section (1), sections 6, 15, 49, 51, 66, 90, 92 and 132 in respect of any institution or endowment in the sub-division in charge of the Assistant Commissioner subject to such restrictions and control as the Government may, by general or special order, lay down and subject also to such limitations and conditions, if any, as may be specified in the order of delegation.

(6) Notwithstanding anything in sections 10 and 11, the Commissioner may, by order in writing, declare that the exercise and performance of all or any of the powers or functions by the Deputy Commissioner or the Assistant Commissioner, as the case may be, shall be subject to such exceptions, limitations and conditions as may be specified

in the order and he may himself exercise any power or perform the functions so excepted.

Powers and functions of Regional Joint Commissioner.

9. Subject to the administrative control of the Commissioner a Regional Joint Commissioner shall exercise such powers and perform such functions of the Commissioner as may, from time to time, be determined by the Government in respect of institutions and endowments in the region and any order passed or proceeding taken by a Regional Joint Commissioner in the exercise of such powers and the performance of such functions shall be deemed to be an order of the Commissioner for the purpose of this Act.

Powers and functions of Deputy

10. Every Deputy Commissioner shall, within the division in his charge exercise the powers conferred on and perform the functions entrusted to a Deputy Commissioner as such

Commissioner.

by or under this Act in respect of such institutions or endowments as are included in the list published under clause (b) of section 6:

Provided that where a specific endowment is situated in two or more divisions, the Commissioner shall decide as to which of the Deputy Commissioners shall have the jurisdiction to exercise the powers, or perform the functions in respect of such endowment.

Powers and functions of Assistant Commissioner.

11. Every Assistant Commissioner shall, within the sub-division in his charge, exercise the powers conferred on and perform the functions entrusted to, an Assistant Commissioner as such by or under this Act in respect of all institutions and endowments included in the list published under clause (c) of section 6:

Provided that where a specific endowment is situated in two or more sub-divisions, the Commissioner shall decide as to which of the Assistant Commissioner shall have

jurisdiction to exercise the powers, or perform the functions in respect of such endowment.

Powers of Commissioner etc., to enter and inspect institutions and endowments.

12. (1) The Commissioner, the Additional Commissioner a Regional Joint Commissioner, a Deputy Commissioner or an Assistant Commissioner having jurisdiction or any other person authorized by the Commissioner in this behalf, may with due regard to the religious practices and usages of the institutions, inspect any charitable or religious institution or endowment, all movable and immovable property belonging to and all records, correspondence plans, accounts and other documents relating to such institution or endowment for the purpose of satisfying himself that the provisions of this Act and the rules made there under are duly carried out:

Provided that in the case of any religious institution or endowment or place of worship, the person so inspecting or authorized to inspect shall be a Hindu.

(2) Every person exercising the power of inspection under sub-section (1) or for the purpose of exercising any other power conferred or performing any function entrusted, by or under this Act shall have the right to enter the premises of any charitable or religious institution or endowment or any place of worship:

Provided that before making such entry for any purpose as aforesaid, the person exercising such power shall give reasonable notice to the trustee or head of the institution or endowment or archaka on duty and shall while making the entry, have due regard to the practices and usages of the institutions or endowments:

Provided further that in the case of a religious institution or endowment or place of worship where the custom or usage does not permit the entry of any person other than the archaka or a person authorized by such

custom or usage, into the sanctum, sanctorum or garbhalaya or any other place held specially sacred within the premises of such institution or endowment or place of worship, the person exercising the powers under this section shall not make the entry himself, unless he is a person authorized by such custom or usage in that behalf but may authorize any archaka or other person authorized by such custom or usage to make the entry for the purpose of this section.

Commissioner etc., to observe appropriate forms, usages and practices.

13. (1) The Commissioner, the Additional Commissioner, a Joint Commissioner, a Deputy Commissioner, an Assistant Commissioner and every other person, exercising powers or performing the functions under this Act, shall not interfere with and shall observe the forms, usages, ceremonies and practices obtaining in and appropriate to the religious institution or endowment in respect of which such powers are exercised or functions are performed and in the case of a math, act in conformity with the rules, practices, usages or customs of the math in his dealings with the head of the math.

(2) The Commissioner, shall subject to such directions as the Government may give from time to time, prepare a code of conduct for the trustees, archakas and other office holders, servants and employees and for the persons visiting, worshipping at or resorting to a religious institution or endowment and different codes may be prepared in relation to different classes of institutions or endowments.

(3) Any person violating the code of conduct of prepared shall be liable to be evicted from the premises of the institution or endowment.

20 [Act No. 30 of 1987]

CHAPTER-III.

ADMINISTRATION AND MANAGEMENT OF CHARITABLE AND HINDU RELIGIOUS INSTITUTIONS AND ENDOWMENTS.

Vesting of all properties in the institution or endowment.

14. All properties belonging to or given or endowed to a Charitable or religions institution or endowment shall, vest in the charitable or religious institution or endowment, as the case may be.

Appointment of Board of Trustees

23[15. In respect of a Charitable or Religious Institution or Endowment:-

(1) Included in the list published under clause (a) of section 6, where the income for the institution exceeds Rupees one crore per annum, the Government shall constitute a Board of Trustees consisting of 24[fourteen] persons appointed by them; where the income of the institution is between Rs. 25 lakhs to Rupees one crore per annum, the Dharmika Parishad shall constitute a Board of Trustees consisting of 24[fourteen] persons.

(2) Where the income of the institution is between Rs. 2.00 lakhs to Rs.25 lakhs per annum, the Commissioner shall appoint a Board of Trustees consisting of 24[Seven] persons and where the income of the institutions is less than Rs. 2.00 lakhs per annum, the Deputy Commissioner concerned may constitute a Board of Trustees consisting of 24[five] persons in respect of each such temple keeping in view the traditions, sampradayams and wishes of the devotees:

Provided that the Deputy Commissioner may either in the interest of the institution or endowment or any other

23. Substituted by Act No.33 of 2007.
24. Substituted by Act No.15 of 2016.

sufficient cause or for reasons to be recorded in writing appoint a single trustee instead of a Board of Trustees:

Provided further that in the case of a religious institution, the Archaka or where there is more than one Archaka, the Pradhana Archaka thereof shall be an ex-officio member of the Trust Board notwithstanding clause (g) of sub-section (1) of section 19:

Provided also that where the Board of Trustees is not constituted for any reason, the recognised Founder or Member of the Founder‘s Family shall discharge the functions of the Board of Trustees till a new Board of Trustees is constituted:

Provided also that where there is no Executive Officer or Founder Family member to any institution or where the Government or the authority competent to constitute a Trust Board has not constituted the Trust Board within the period specified under this sub-section, the Commissioner shall make such arrangement as he deems fit to look after the affairs of the institution during the interregnum period between the date of expiry of the terms of the Trust Board and constitution of the new Trust Board:

Provided also that one of the members of the Board of Trustees shall be a prominent donor with a long, track record of Philanthropy and support to Hindu Religious Institutions.]

Abolition of hereditary trustees.

16. Notwithstanding any compromise or agreement entered into or scheme framed, or judgement, decree, or order passed by any court, tribunal or other authority or in a deed or other document prior to the commencement of this Act and in force on such commencement, the rights of a person for the office of the hereditary trustee or mutawali or

dharmakarta or muntazim or by whatever name it is called shall stand abolished on such commencement.

Procedure for making appointments of trustees and their term.

17. (1) In making the appointment of trustees under section 15 the Government, the Commissioner, the Deputy Commissioner or the Assistant Commissioner as the case may be, shall have due regard to the religious denomination or any section thereof to which, the institution belongs or the endowment is made and the wishes of the founder:

25[Provided that the founder or one of the members of the family of the founder, if qualified as prescribed shall be appointed as one of the Trustees.

26[Explanation I:- _Founder‘ means:-

(a) In respect of Institution or Endowments existing at the commencement of this Act, the person who was recognized as Hereditary Trustee under the 27[Andhra Pradesh

Charitable and Hindu Religious Institutions and Endowments Act, 1966] or a member of his family recognized by the Competent Authority;

(b) In respect of an Institution or Endowment established after such commencement, the person who has founded such Institution or Endowment or a member of his family and recognized as such by the competent authority.]

[28][Explanation II:- Member of the family of the founder means children, grand children and so in agnatic line of succession for the time being in force and declared or recognized as such by the relevant appointing authority.

25. Proviso with Explanation I, II and III substituted by Act No.27 of 2002. 26. Explanation -I substituted by Act No.33 of 2007.

27. Repealed by Act No.30 of 1987.

28. Substituted by Act No.27 of 2002.

Explanation III:- Those persons who founded temples by collecting donations partly or fully from the public as well as those who founded them on public lands shall not be recognized as founder trustees by any means.]

[29][(2) Every trustee appointed under section 15 shall hold office for a term of one year from the date of taking oath of office and secrecy:

Provided that, on the date of commencement of the Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act (Telangana Adaptation) Order, 2014, a trustee whoever completed a term of office of one year, from the date of taking oath of office and secrecy, shall cease to hold office forthwith; and the others shall continue to hold office as such till their completion of the term of one year.]

(3) The procedure for calling for application for appointment of trustees, verification of antecedents and other matters shall be such as may be prescribed.

(4) No person shall be a trustee in more than one Board of Trustees.

[30][(5) In every board of Trustees, there shall be at least one women member and one member belonging to the Scheduled Castes or the Scheduled Tribes whose population is larger in the concerned village and one member belonging to Backward Classes:

Provided that it shall not be necessary to appoint,-

29. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

30. Sub-section 5 substituted by Act No.26 of 1990.

(a) a woman member where any person appointed to represent the Scheduled Castes or the Scheduled Tribes or the Backward Classes is a woman;

(b) a member of the Scheduled Castes or the Scheduled Tribes where any woman member appointed belongs to the Scheduled Castes or the Scheduled Tribes;

(c) a member of the Backward Classes where any woman member appointed belongs to the Backward Classes.]

(6) All properties belonging to a charitable or religious institution or endowment which on the date of commencement of this Act, are in the possession or under the superintendence of the Government, Zilla Praja Parishad, Municipality or other local authority

or any company, society, organization, institution or other person or any committee, superintendent or manager appointed by the Government shall on the date on which a Board of Trustee is or is deemed to have been constituted or a trusted is or is deemed to have appointed under this section, stand transferred to such Board of Trustees or trustee thereof, as the case may be and all assets vesting in the Government, local authority or person aforesaid and all liabilities subsisting against such Government, local authorities or a person on the said date shall, devolve on the institution or endowment, as the case may be.

Qualifications for Trusteeship.

18. A person shall be qualified for being appointed as or for being a trustee of charitable or religious institution or endowment,-

(a) if he has faith in God;

(b) if, he possesses good conduct, and reputation and commands respect in the locality in which the institution is situated;

(c) if he has contributed for construction, renovation or development of any institution or performance of any Utsavam or Ubhayam or any charitable cause;

(d) if he has sufficient time and interest to attend to the affairs of the institution; and

(e) if he possesses any other merit.

Disqualifications for Trusteeship.

19. (1) A person shall be disqualified for being appointed as, or for being, trustee of any charitable or religious institution or endowment.

(a) if he is an undischarged insolvent;

(b) if he is of unsound mind and stands so declared by a competent court or if he is a deaf-mute or is suffering from leprosy or any virulent contagious disease;

(c) if he is interested either directly or indirectly in a subsisting lease of any property or of contract made, with, or any work being done for, the institution or endowment or is in arrears of any kind due by him to such institution or endowment;

(d) if he is appearing as a legal practitioner on behalf of or against the institution or endowment;

(e) if he has been sentenced by a criminal court for an offence involving moral turpitude, such sentence not having been reversed;

(f) if he has acted adverse to the interest of the institution or endowment;

(g) if he is an office holder or servant attached to, or a person in receipt of any emolument or prerequisite from such institution or endowment;

(h) if he is addicted to intoxicating liquors or drugs;

(i) if he has not completed [31][thirty years] age;

Provided that nothing in this clauses shall apply to the trustee holding office immediately before the commencement of this Act;

[32][Provided further, that every trustee who is below thirty years at the commencement of the Andhra Pradesh Charitable and Hindu Religious

Institutions and Endowments (Amendment) Act, 2000 shall cease to hold office after the completion of his term of office.]

(j) if he does not profess Hindu religion in the case of religious institution or endowment; or

(k) if he has held such office for two consecutive terms;

[33][Provided that nothing in this clause shall apply to the founder or a member of the family of the founder who has been appointed as Trustee.]

Explanation:- The expression _term' includes a part of the term.

31. Substituted by Act No.29 of 2000.

32. Second proviso to clause (i) added by Act No.29 of 2000. 33. Proviso added by Act No.27 of 2002.

(2) Before a trustee enters upon his office the Commissioner, Deputy Commissioner or Assistant Commissioner or any other person authorized by him in this behalf shall administer to him the oath of office and secrecy as may be prescribed.

(3) Any such trustee who fails to take, within thirty days from the date on which he was appointed, the oath of office and secrecy laid down in sub-section (2), shall cease to hold office.

Chairman of the Board of Trustees.

[34][20. (1) (a) In the case of _Charitable and Religious institution or endowment for which a Board of Trustees is constituted under section 15, the members of the Board of Trustees shall, within such period not exceeding sixty days and in such manner as may be prescribed, elect from amongst themselves, a Chairman; and if no Chairman is so elected within the prescribed period the Government in the case of a Board of Trustees constituted under clause (a) of sub-section (1) of section 15 and the Commissioner in the case of any other Board of Trustees shall nominate one of the members as Chairman;

(b) Where the founder or a member of the family of the founder is appointed as Trustee, he shall be the Chairman of the Board of Trustees.

(2) A Chairman elected or nominated under clause (a) of sub-section (1) or who becomes a Chairman under clause (b) shall hold office so long as he continues to be the member of the Board of Trustees.]

Cessation of trusteeship on absence from the meetings of the Board of Trustees.

21. (1) A trustee of a charitable or religious institution or endowment for which a Board of Trustees is constituted, shall cease to hold Office as such,—

34. Section 20 substituted by Act No.27 of 2002.

(a) where more than three ordinary meetings of the Board of Trustees have been held within a period of three consecutive months reckoned from the date of commencement of the term of office of the trustee or of the date of the last meeting which he attended or of the date of his restoration to the office as member under sub-section (2), as the case may be, if he absents himself from all such meetings; or

(b) where less than three ordinary meetings have been held within the said period of three months, if he absents himself from three consecutive ordinary meetings held during and after the said period:

Provided that no meeting from which a member absented himself shall be counted against him under this sub-section if,—

(i) due notice of that meeting was not given to him in the prescribed manner; or

(ii) the meeting was held on a requisition of members:

Provided further that nothing in this sub-section shall apply to a member who attends any meeting other than ordinary meeting held,—

(i) in respect of clause (a), within the said period of three months;

(ii) in respect of clause (b), before the third ordinary meeting;

Explanation:— For the purpose of this sub-section,-

(i) ordinary meeting shall mean a meeting held after giving a notice of at least three days before the day of the meeting;

(ii) where a meeting other than an ordinary meeting intervenes between one ordinary meeting and another ordinary meeting, those two ordinary meetings shall be regarded as being consecutive to each other;

(iii) a meeting adjourned for want of quorum shall be deemed to be a meeting.

(2) where a person ceases to be a member under sub-section (1), the person authorized in this behalf by the Commissioner, the Deputy Commissioner or the, Assistant Commissioner, as the case may be, shall forthwith intimate the fact by registered post to the member concerned and report the fact to the Board of Trustees at its next meeting. If such member applies for restoration of his membership to the Board of Trustees within thirty days of the receipt by him of such intimation, he shall be deemed to have been, restored to his membership and the person aforesaid shall report the fact of such restoration to the Board of Trustees at its next meeting:

Provided that where a member who is so restored to his membership again incurs the disqualification under sub-section (1), the Board of trustees may on his application for restoration filed within a period of thirty days of the receipt by him of the intimation from the person aforesaid regarding the disqualification, restore him to his membership.

Vacancy in the office of trustee and filling of such vacancy.

22. (1) Where a trustee of any charitable or religious institution or endowment,-

(a) becomes subject to any disqualification specified in sub-sections (1) and (3) of section 19 and is removed under section 28; or

(b) tenders resignation of his office and the same is accepted by the Government, the Commissioner, the Deputy Commissioner, or the. Assistant Commissioner, as the case may be, his office shall there upon become vacant.

(2) Where a vacancy in the office of a trustee has arisen under sub-section (1), or by efflux of time, or otherwise the Government, the Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, shall appoint a new trustee in his place and such trustee shall hold office for the residue of the term of office of his predecessor except where the vacancy has arisen by efflux of time.

Powers of the trustee.

23. (1) The trustee of every charitable or religious institution or endowment shall administer its affairs, manage its properties and apply its funds in accordance with the terms of the trust, the usage of the institution or endowment and all lawful directions which a competent authority may issue in respect thereof and as carefully as a man of ordinary prudence would deal with such affairs, fund and properties if they were of his own.

(2) A trustee shall, subject to the provisions of this Act, be entitled to exercise all powers incidental to the prudent and beneficial administration of the charitable or religious institution or endowment and to the performance of the functions entrusted to him.

(3) A trustee shall not spend the funds of the charitable or religious institution or endowment for meeting any costs, charges or expenses incurred by him in any suit, appeal or application or other proceedings for or incidental to the

establishment of his appointment to or removal from office or any disciplinary action taken against him:

Provided that the trustee may reimburse himself in respect of such costs, charges or expenses if he is specifically permitted to do so by an order passed under section 136.

(4) (a) It shall be lawful for a trustee of a religious institution by an order, to prohibit within the premises of the religious institutions or within such area belonging to that institution as may be specified in the order,—

(i) sale, possession, use or consumption of any intoxicating liquor or drug, or cigarettes including beedies and chuttas;

(ii) gaming with cards, dice, counters, money or other instrument of gaming;

(iii) sale, possession, preparation or consumption of meat or other food stuffs containing meat;

(iv) Slaughter, killing or maiming of any animal or bird for any purpose;

(b) Any person contravening an order made by the trustee under clause (a) shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to one hundred rupees or with both;

(c) Every offence punishable under this sub-section shall be cognizable offence within the meaning of the Code of Criminal Procedure 1973: Central Act II of 1974.

Provided that no police officer shall arrest any person for such offence except on a written complaint made by the trustee or Executive Officer of a religious institution or endowment;

(d) Every person contravening an order made by the trustee under clause (a) shall be deemed to be an _encroacher‘ within the meaning of section 83.

(5) (a) Notwithstanding anything in any other law for the time being in force, whoever in the local area,—

(i) imports, exports, transports, or possesses liquor or any intoxicating drug or cigarettes including beedies and chuttas;

(ii) manufactures liquor or any intoxicating drug;

(iii) cultivates the hemp plant or collects any portion of such plant from which an intoxicating drug can be manufactured;

(iv) sells liquor or any intoxicating drug;

(v) consumes or buys liquor or any intoxicating drug;

(vi) allows any of the acts aforesaid upon the premises in his immediate possession; or

(vii) sells, possesses, prepares or consumes meat or other food stuffs containing meat shall be punishable for imprison meat for a term which may extend to the month or with fine which may extend to one hundred rupees or with both.

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(b) Every offence punishable under this sub-section shall be cognizable offence within the meaning of the Code of Criminal procedure, 1973. Central Act II of 1974.

Explanation:— In this section, ‗local area' means such area in the vicinity of any religious institution as the Government may by notification, specify in this behalf.

(6) (a) The trustee of a religious institution or endowment shall have power subject to such conditions as the Commissioner may by general or special order impose to fix fees for the performance of archana or any service or ritual or ceremony connected with such institution or endowment;

(b) The trustee shall have power to determine and fix place for breaking the coconut with in the premises of the temple for the convenience of devotees and to maintain cleanliness in the temple.

(7) It shall be lawful for the trustee of an institution or endowment to convene a meeting of devotees, persons having interest and beneficiaries in the manner prescribed for obtaining suggestions for the betterment of such institution or endowment.

24. (1) The Commissioner, the Deputy Commissioner, or the Assistant Commissioner, as the case may be, having jurisdiction over any charitable or religious institution or endowment,— Duties of the trustees.

(a) may require the trustee or any person, is possession of, or responsible for the custody of any books, accounts, returns, reports or other information relating to the administration of the institution or endowment, its funds, income, monies or other properties connected there with or the appropriation thereof, to furnish or produce or cause to

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be furnished or produced for any inspection which may be made under the provisions of this Act, all or any of them at such place and time and in such manner as he may direct;

(b) shall, at all reasonable times, have free access to such books, accounts, documents, funds, income, monies or other properties.

(2) It shall be the duty of the trustee, all servants and employees working under him, any agent of the trustee, or any other person having concern in the administration of such

institution or endowment, to afford such assistance and facility as may be necessary or required in connection with any such inspection.

(3) The trustee of every charitable or religious institution or endowment shall obey all lawful orders issued under the provisions of this Act, by the Government, the Commissioner, the Deputy commissioner or the Assistant Commissioner, as the case may be.

[35][(4) It shall be the duty of the Trustees of every temple to foster faith, devotion and ethical conduct in the society by facilitating formation of a Bhaktha Samajam attached to each temple, on a voluntary basis, consisting of the devotees thereof in order to periodically organize Bhajans, religious discourses, devotional and other religious programmes such as nagara sankeertanas etc., appropriate to the custom, usage, tradition and sampradayams of the temple concerned. It shall be competent for the Commissioner with the approval of the Dharmika Parishad to frame bye-laws for the constitution and functioning of the Bhaktha Samajams.]

35. Sub-section (4) inserted by Act No.33 of 2007.

Fixation of dittam.

25. (1) The trustee of a religious institution or endowment, other than a math or specific endowment attached thereto, shall within a period of ninety days from the date of commencement of this Act or the date of founding of the religious institution or endowment, other than a math or specific endowment attached thereto, and after consultation with the Sthana-charya or where there is no such Sthanacharya, the archaka or archakas concerned, submit proposals, for fixing the dittam in the institution or endowment and the amounts to be spent therefor to the Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, having jurisdiction over such institution or endowment:

Provided that the Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, may extend the time for the submission of such proposals:

Provided further that this sub-section shall not apply to any institution or endowment in respect of which proposals were submitted to the Commissioner under the [36]Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1966 before the commencement of this Act.

Act 17 of 1966.

(2) The trustee shall, while submitting his proposals under sub-section (1), have due regard to the established usage, if any, the performance of the ceremonies and services and the observance of festivals, worships and the like, appropriate to the religious denomination to which the religious institution or endowment belongs and to the financial position thereof.

36. Repealed by Act No.30 of 1987.

(3) The trustee shall, at the time of submission of proposals under sub-section (1) publish the proposals at the premises of the institution or

endowment in such manner as may be prescribed, together with a notice stating that within a period of thirty days from the date of such publication any person having interest may submit his objections or sugges-tions to the Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be.

(4) After expiry of the period specified in sub-section (3), the Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, shall, after considering any objections and suggestions received, pass such order as he may think fit on such proposals having regard to the matters specified in sub-section (2). A copy of the order shall be communicated to the trustee and shall be published in the prescribed manner.

(5) The trustee shall scrutinise the particulars of dittam every three years and submit to the Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be having jurisdiction, proposals for altering the dittam together with the reasons therefor.

(6) Save as aforesaid, the dittam for the time being, in force in an institution or endowment shall not be altered by the trustee.

(7) The procedure for alteration of the dittam shall be the same as laid down in sub-sections (2), (3) and (4).

Power of trustee of charitable or religious institution over trustee of specific endowment.

26. The trustee of a specific endowment made for the performance of any service or charity connected with a charitable or religious institution shall perform such service or charity subject to the general superintendence of the trustee of the institution and shall comply with all lawful orders issued by him.

Acts of trustees or Board of trustees not to be invalidated by infirmity, vacancy etc.,

27. No act or proceedings of the trustee or trustees appointed or deemed to be appointed or Board of Trustees constituted or deemed to be constituted under section 15 shall be deemed to be invalid by reason only of a defect in appointment of such trustee or trustees or constitution of such board of trustess or on the ground that the trustee, the Chairman or any member of the Board, as the case may be, was not entitled to hold or continue in such office by reason of any disqualification or by reason of any irregularity or illegality in his appointment or by reason of such act or proceeding having been done or conducted during the period of any vacancy in the office of the trustee, Chairman or member of the Board.

Suspension, removal or dismissal of trustee.

28. (1) The authority competent to appoint a trustee may suspend, remove or dismiss a trustee if he,-

(a) fails to discharge the duties and perform the functions of a trustee in accordance with the provisions of this Act or the rules made there under:

(b) disobeys any lawful orders issued under the provisions of this Act or the rules made thereunder, by the Government or the Commissioner

[37][or the Additional Commissioner or the Regional Joint Commissioner] or the Deputy Commissioner or the Assistant Commissioner;

(c) refuses, fails or delays to handover the property and records in his possession relating to the institution or endowment to his successor or any other person authorized in this behalf;

(d) commits any malfeasance or misfeasance or is guilty of breach of trust or misappropriation in respect of the properties of the institution or endowment;

37. Inserted by Act No.33 of 2007.

(e) becomes subject to any of the disqualifications specified in section 19; or

(f) in the case of a religious institution or endowment, ceases to profess Hindu religion.

(2) Where it is proposed to take action under sub-section (1), the authority competent to appoint the trustee shall frame a charge against the trustee concerned and give him an opportunity of meeting such charge, of testing the evidence adduced against him and of adducing evidence in his favour; and the order of suspension, removal or dismissal shall state every charge framed against the trustee, his explanation and the finding on such charge, together with the reasons therefor.

(3) Pending disposal of any charge framed against a trustee, the authority competent to appoint the trustee may suspend the trustee and appoint a fit person to discharge the duties and perform, the functions of the trustee.

Appointment and duties of Executive Officer.

[38][29. There shall be an Executive Officer for every Charitable or Religious institution or endowment to be appointed by the Government in the case of institutions and endowments having income of rupees one crore and above and by the Commissioner in the case of other institutions and endowments included in the lists published under clauses (a) and (b) of section 6. In respect of charitable or religious institutions or endowment having income of less than rupees two lakhs per annum, and included in the list published under clause (c) of section 6, it shall not be necessary to appoint an executive officer. The cadre of Executive Officers to be appointed under this section for the respective institutions on the basis of the income of the institution or endowment shall be as may be prescribed:

38. Section 29 substituted by Act No.33 of 2007.

Provided that, where there is no Executive Officer in respect of any Charitable or Religious Institution or Endowment, the trustee or the Chairman of the Board of Trustees or any employee of any Institution or Endowment where the income exceeds Rs.2 lakhs, but is less than Rs.25 lakhs per annum, duly authorised by the Commissioner in this behalf shall exercise the powers and perform the functions and discharge the duties of an Executive Officer:

Provided further that it shall be competent for the Commissioner to appoint an Executive Officer to any institution having income of less than Rs.2 lakhs per annum if there are substantial immovable properties to the institution or if he is satisfied that such

appointment is necessary in the interest of better administration of the institution or for any other reason to be recorded in writing:

Provided also that, it shall be competent for the Commissioner to constitute such number of Charitable and Hindu Religious Institutions and Endowments as may be necessary, into a single group for the purpose of appointing an Executive Officer or any other employee to such group.

(2) The number of Executive Officers in each grade shall be as may be prescribed by the Government from time to time and the Commissioner shall be the appointing authority for the Executive Officer of Grades I, II and III:

Provided that forty percentum of vacancies in third grade Executive Officers posts and twenty percentum of the vacancies in other two grades of Executive Officers shall be filled by the employees belonging to the institutions or endowments of prescribed grade:

Provided further that it shall be competent for the Government to appoint a Regional Joint Commissioner as an Executive Officer to any institution and it shall be

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competent for the Commissioner to appoint a Deputy Commissioner or an Assistant Commissioner as an Executive Officer to any institution basing on the annual income of such institution.

(3) The Executive Officer appointed and exercising the powers and discharging the duties shall be a person professing Hindu religion and shall cease to exercise those powers and discharge those duties when he ceases to profess that religion-

(a) The Executive Officer appointed under this section shall be responsible for carrying out all lawful directions issued by such trustee, from time to time;

(b) The Executive Officer, shall, subject to such restrictions as may be imposed by the Government,—

(i) be responsible for the proper maintenance and custody of all the records, accounts and other documents and of all the jewels, valuables, money, funds and other properties of the institution or endowment;

(ii) arrange for the proper collection of income and for incurring of expenditure;

(iii) sue or be sued in the name of the institution or endowment in all legal proceedings:

Provided that any legal proceedings pending immediately before the commencement of this Act, by or against an institution or endowment in which any person other than an Executive Officer is suing or being sued shall not be affected;

(iv) deposit of money received by the institution or endowment in such bank or treasury as may be prescribed

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and be entitled to sign all orders or cheques against such moneys:

Provided that the Executive Officer shall not encash the fixed deposit certificates pertaining to any scheme or specific endowment under any circumstances.

(v) have power in cases of emergency to direct the execution of any work or the doing of any act which is provided for in the budget for the year or the immediate execution or the doing of which is in his opinion necessary for the preservation of the properties of the institution or endowment or for the service or safety of pilgrims resorting thereto and to direct that the expenses of executing such work or the doing of such work or the doing of such act shall be paid from the funds of the institution or endowment:

Provided that the Executive Officer shall report forthwith to the trustee any action taken by him under this sub-clause and the reasons therefor and obtain approval;

(c) The Executive Officer shall, with the prior approval of the trustee, institute any legal proceedings in the name of the institution or endowment or defend any such legal proceeding;

(d) The Executive Officer appointed under this section shall be the employee of the Government and the conditions of his service shall be such as may be determined by the Government. The salary, allowances, pension and other remuneration of the Executive Officer shall be paid out of the Consolidated Fund of the State and later recovered from the Endowment Administrative Fund;

(e) It shall be the duty of the Executive Officer of every Religious or Charitable Institution to foster faith, devotion and ethical conduct in the society, by facilitating formation

of a Bhaktha Samajam attached to each Institution, on voluntary basis, consisting of the devotees thereof in order to periodically organize Bhajans, Religious discourses, devotional and other Religious programmes such as Nagara Sankeertans etc., appropriate to the Custom, Usage, Tradition and Sampradayams of the Institution concerned.]

Appointment of engineering staff.

30. (1) The Government may appoint the engineering staff of such grades and designations as they may deem necessary, in the Endowments Department to evaluate and control the quality in the supply of material and execution of work. The salaries allowances, pension and other remuneration of such engineering staff shall be paid in the first instance out of the Consolidated Fund of the State.

(2) The Government may, for the services rendered by the engineering staff appointed under sub-section (1) recover the whole or any portion of the amounts or charges from such institution or endowments as may be prescribed.

(3) The procedure laid down in this Act, for the recovery of contribution from the institution or endowment shall, as far as may be, apply to the recovery of amounts or charges under sub-section (2).

Appointment of Engineers, Architects and Silpis for sub-division.

31. The Commissioner may draw a panel of engineers, Architects and Silpis from time to time for appointment on such terms and conditions as may be prescribed for each sub-division for preparation of plans and estimates for supervision of the execution of the works, and for recording measurements and check measurements and the like.

Appointment of Sub-ordinate Officers.

32. The Government or such other authority as may be authorized by them in this behalf, shall appoint such other subordinate officers with such designations and assign to them such powers and such functions as the Government may deem necessary for the purposes of this Act.

Constitution of Endowment services for different officers or classes of officers.

33. (1) The Government may, by notification, constitute any officers or class of officers appointed under section 29, section 30 or section 32 into an Endowment Service for the State.

(2) Upon the issue of a notification under, sub-section (1), the Government shall have power, subject to the provisions of section 153 to make rules, to regulate the, classification, methods of recruitment qualifications, conditions of service, pay and allowances and discipline and conduct of every Endowment Service thereby constituted and such rule shall invest jurisdiction in relation to such service in the Government and in such other authority as may be prescribed therein.

Abolition of hereditary rights in Mirasidars, Archakas other office holders and servants.

34. (1) (a) Notwithstanding anything in any compromise or agreement entered into or scheme framed or sanad or grant made or judgment, decree or other office order passed by and any Court, Tribunal or other authorities prior to the commencement of this Act and in force on such commencement, all rights, whether hereditary, contractual or otherwise of a person holding any office of the Pedda Jeeyangar, Chinna Jeeyangar, a Mirasidar or an Archaka or Pujari or any other office or service or post by whatever name it is called in any religious institution or endowment shall on the commencement of this Act stand abolished;

(b) Any usage or practice relating to the succession to any office or service or post mentioned in clause (a) shall be void;

(c) All rights and emoluments of any nature in cash or kind or both accrued to and appurtaining to any office or service or post mentioned in clause (a) and subsisting on the date of commencement of this Act shall on such commencement stand extinguished.

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(2) Every office holder and servant mentioned in clause (a) of sub-section (1) holding office as such on the date of commencement of this Act shall, notwithstanding the abolition of the hereditary rights, continue to hold such office or post on payment of only such emoluments and subject to such conditions of service referred to in sub-sections (3) and (4) of section 35.

39[(3) Notwithstanding anything contained in sub-sections (1) and (2) of this section, the qualified members of those Archaka families which were continuing in archakatvam service under the provisions of the repealed the Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1966 and recognized as such by the competent authority shall continue to have the right to archakatvam without having any right to emoluments such families used to receive earlier under Act 17 of 1966. However they shall receive emoluments in accordance with the scheme under section 144.]

Appointment of office holders and servants, etc.

35. 40[(1) Every vacancy in the approved cadre strength whether permanent or temporary, amongst the office holders or servants of a charitable or religious institution or endowment shall be filled by the Trustee with the prior permission of the competent authority:

Provided that in the case of a charitable or religious institution or endowment whose annual income exceeds rupees ten lakhs the Executive Officer shall appoint the office holders and servants thereof with the prior permission of the competent authority:

Provided further that in the case of appointment of religious office holders such appointment shall be made

39. Sub-section (3) of section 34 added by Act No.33 of 2007. 40. Substituted by Act No.33 of 2007.

keeping in view the Agamas of the respective institutions and preference shall be given to those who are well versed with the Agama, custom and usage of the respective institution.]

(2) No person shall be considered for appointment to any vacancy under sub-section (1) on the ground merely, that he is entitled for such appointment according to,-

(i) any scheme framed, agreement entered or judgment, decree or order passed by any court, tribunal or other authority prior to the commencement of this Act;

(ii) any custom or usage; or

(iii) the principle that he is next in the line of succession to the last holder of office.

(3) Every office holder or servant including Pedda Jeeyanagar, China Jeeyanagar and Mirasidar, Archaka and Pujari whether hereditary or not holding office as such on the date of commencement of this Act, shall continue as such office holder or servant and notwithstanding any scheme, judgment, decree or order of a Court, Tribunal or other authority or any agreement or custom or usage relating to the payment of any perquisites, emoluments or remuneration, either in cash, or kind or both before the commencement of this Act, be paid only such emoluments as may be prescribed:

Provided that it shall be lawful for the Government to direct such office holders and servants as they may consider necessary to acquire such qualifications and to undergo training in such manner; for such period and on such terms as may be prescribed.

41[(4) Fixation of cadre strength, the qualifications, method of recruitment, pay and allowances, discipline and conduct and other conditions of service for the office holders and servants of the religious charitable institutions and endowments shall be such as may be prescribed.]

Qualification for being an Archaka.

36. A person shall be qualified for being appointed as or for being an Archaka of a religious institution or endowment—

(a) if he has passed the Archaka Examination recognized by the Commissioner,

(b) if he is not disabled or suffering from any virulent and contagious disease,

(c) if he is able to recite vedic mantras and slokas relating to rituals with clarity and without any fault,

(d) if he possesses good conduct and character,

(e) if he is free from Sapthavyasanams:

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Explanation:— For purposes of this section, the expression ―Sapthavyasanams‖ means gambling, addiction to intoxicating liquors and drugs, womanising, hunting, stealing, abusing others and jealousy.

Punishment of office holders and servants.

37. (1) All office-holders and servants attached to a charitable or religious institution or endowment, shall be under the control of the trustee; and the trustee may, after following the prescribed procedure and for reasons to be

41. Substituted by Act No.33 of 2007.

42. Proviso omitted by Act No.33 of 2007.

recorded in writing, impose fine, or order suspension, removal, dismissal or any other prescribed penalty, on any of them for breach of trust, misappropriation, incapacity, disobedience of orders, misconduct, violation of the code of conduct laid down or neglect of duty assigned by or under this Act or other sufficient cause.

43[Provided that in case of a religious office holder, it shall be competent for the Commissioner or an officer authorized by him by an order in writing to impose the penalty of removal or dismissal on a report made by the trustee or Executive Officer, or where there is no executive officer or the trustee as the case may be, in such manner as may be prescribed.]

(2) Notwithstanding anything in sub-section (1), in the case of an office-holder or servant of an institution or endowment whose annual income exceeds rupees ten lakhs, the power to impose any penalty, specified in that sub-section shall, subject to such restrictions and conditions, as may be laid down by the Government, be exercised by the executive officer after following such procedure as may be prescribed.

43[Provided that in the case of a religious office holder, it shall be competent for the Commissioner or an officer authorized by him by an order in writing to impose the penalty of removal or dismissal on a report made by the trustee or executive officer or where there is no executive officer or the trustee as the case may be, in such manner as may be prescribed.]

(3)(a) Any office-holder or servant aggrieved by an order passed under sub-section (1) by the trustee may,

43. Provisos to sub-sections (1) and (2) of section 37 added by Act No.33 of 2007.

within sixty days from the date of receipt of the order by him, prefer an appeal to the Commissioner, the Deputy Commissioner, or the Assistant Commissioner as the case may be having jurisdiction, from the order of the trustee;

(b) Any office-holder or servant aggrieved by an order passed under sub-section (2) by the Executive Officer, may within sixty days from the date of receipt of the order by him prefer an appeal to the trustee.

(4) (a) Any office-holder or servant may, within sixty days from, the date of receipt by him of the order passed in an appeal filed under clause (a) of sub- section (3), prefer a second appeal if such order is made by,—

(i) the Commissioner to the Government;

(ii) the Deputy Commissioner or the Assistant Commissioner, to the Commissioner;

(b) Any office-holder or servant aggrieved by an order of the trustee under clause (b) of sub-section (3) may, within sixty days from the date of receipt by him of such order, prefer a second appeal to the Commissioner.

(5) (a) Where it is noticed by the trustee that any office-holder or servant attached to an institution or endowment has not been dealt with suitably by the Executive Officer under sub-section (2) for any of the lapses specified in sub-section (1) the trustee may direct the Executive Officer to take action under sub-section (2), failing which the trustee may after following the prescribed procedure, impose, by an order in writing any of the penalties specified in sub-section (1);

(b) Any office-holder or servant aggrieved by an order, passed by the trustee or by the Executive Officer, in

pursuance of the direction given under clause (a) may, within sixty days from the date of receipt of _the order by him, prefer an appeal to the Commissioner.

Power of Deputy Commissioner, Deputy Commissioner or Assistant Commissioner to punish office holders etc., in certain cases.

38. (1) Where it is noticed by the Commissioner, the Commissioner or the Assistant Commissioner having jurisdiction that any office holder or servant attached to an institution or endowment has not been dealt with suitably by the trustee or the Executive Officer as the case may be under section 37 for any of the lapses specified in sub-section (1) thereof, the Commissioner, the Deputy Commissioner or the Assistant Commissioner as the case may be, may direct the trustee or the Executive Officer to take action under section 37, failing which the Commissioner, the Deputy Commissioner or the Assistant Commissioner as the case may be, may after following the prescribed procedure, impose by an order in writing any of the penalties specified in sub-section (1) of that section on such office-holder or servant.

(2) Any office holder or servant aggrieved by an order passed under sub-section (1) may within sixty days from the date of receipt of (he order by him, prefer an appeal if such order is passed by—

(a) the Commissioner, to the Government;

(b) the Deputy Commissioner, to the Commissioner; and

(c) the Assistant Commissioner to the Deputy Commissioner;

and any order passed in such appeal shall be final.

Transfer of office holders and servants.

39. (1) The Commissioner shall have power to transfer of any office holder or servant attached to a table or religious institution or endowment, from that institution or endowment

to any other institution or endowment in accordance with such rules as may be made by the Government in this behalf.

(2) The Deputy Commissioner or the Assistant Commissioner as the case may be having jurisdiction over the area shall have power to transfer any office holder or servant attached to a charitable or religious institution or endowment from that institution or endowment to any other institution or endowment in accordance with such rules as may be made by the Government in this behalf.

Office holders and servants not to be in possession of jewels etc except under conditions.

40. No office-holder or servant of a charitable or religious institution or endowment shall have the right to be in possession of the jewels or other valuables belonging to the institution or endowment except under such, conditions and safeguards as may be prescribed.

Power of Executive Officer not to implement

41. (1) Where an Executive Officer considers that an order or resolution passed by a trustee or the Board of

resolution of the trustee or the Board of Trustees

Trustees,—

(a) has not been passed in accordance with Law; in certain cases.

(b) is in excess or abuse of the powers conferred on the trustee or the Board of Trustees by or under the Act, or by any other law;

(c) if implemented, is likely to cause financial loss to the institution or endowment, danger to human life, health or safety, or is likely to lead to a riot or breach of peace; or

(d) is not beneficial to the institution or endowment;

the Executive Officer may, without implementing such order or resolution, place the matter before the trustee or Board of Trustees along with a note pointing out the

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objections to the order or resolution and request the trustee or the Board of Trustees to reconsider the order or resolution.

(2) The Executive Officer shall forthwith submit a report of the action taken by him under sub-section (1) to the Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be.

(3) (a) Where the order or resolution is placed for reconsideration under sub-section (1), the trustee or the Board of Trustees shall reconsider the order of resolution having due regard to the objections contained in the note and pass such further order or resolution as he or it may deem fit. A copy of every such further order or resolution shall be sent forthwith to the Commissioner, the Deputy Commissioner or the Assistant Commissioner as the case may be, who may pass such order as he deems fit;

(b) where after the expiry of sixty days from the date on which the order or resolution was placed for reconsideration under sub-section (1) the trustee or Board of Trustees fails to pass further order or resolution as required under clause (a), the Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, may pass such order as he deems fit;

(c) every order passed by the Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be under clause (a) or clause (b) shall be final and binding on the trustee or Board of Trustees and the Executive Officer.

Over-riding effect of the provisions of this chapter over the existing corresponding provisions.

42. (1) Notwithstanding any scheme, judgment, decree or order of a court, tribunal or other authority or any custom or usage, governing any charitable or religious institution or endowment, the provisions of this chapter shall, with effect

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on and from the date of correspond the commencement of this Act, prevail in so far as they relate to the matters governed by the corresponding provisions in any such scheme, judgment, decree or order or any custom or usage and such corresponding provisions, shall thereafter have no effect.

(2) (a) Any scheme in force at the commencement of this Act, in so far as it relates to matters not governed by the provisions of this chapter, may at any time, by order, be modified or cancelled,—

(i) where such scheme was settled or modified by the Commissioner or the Deputy Commissioner, by such Commissioner or the Deputy Commissioner, as the case may be;

(ii) where such scheme was settled or modified by the court, by such Court on an application made to it, by the Commissioner, the trustee or any person having interest:

Provided that before passing an order under this clause an opportunity shall be given to the trustee or other person likely to be affected by such order;

(b) any person, aggrieved by an order under clause (a) may, within the days from the date of receipt of the order, appeal,—

(i) where it is passed by the Commissioner or the Deputy Commissioner, to the Court;

(ii) where it is passed by the Court, to the High Court.

CHAPTER-IV
REGISTRATION OF CHARITABLE AND RELIGIOUS INSTITUTION AND ENDOWMENTS

Registration of Charitable and Religious Institutions and Endowments.

43. (1) The trustee or other person incharge of the management of every charitable or religious institution or endowment shall, in the case or an institution or endowment and in existence at the commencement of this Act, within ninety days from such commencement; and in the case of an institution or endowment found after such commencement, within ninety days of such founding make an application for its registration to the Assistant Commissioner within whose sub-division such institution or endowment is situated:

Provided that the Assistant Commissioner may, for sufficient cause, extend the time for making the application.

(2) (a) Where an endowment is situated in the sub-divisions of two or more Assistant Commissioners, the trustee of other persons incharge of the management of the endowment shall apply for registration to any one of such Assistant Commissioners;

(b) On receipt of such application, the Assistant Commissioner concerned shall refer the matter to the Commissioner who will decide as to which of the Assistant Commissioners shall register the endowment and there upon the application shall be entertained by such Assistant Commissioner.

(3) Notwithstanding anything in sub-section (1), no application for registration shall be necessary in the case of any institution or endowment which was duly registered and entered in the book of endowments, before the commencement of this Act, under 43a[the Andhra Pradesh Act 17 of 1966.

43a. Repealed by Act No.30 of 1987.

Charitable and Hindu Religious Institutions and Endowments Act, 1966].

(4) Every application made under sub-section (1) shall contain the following particulars, namely,—

(a) in the case of a religious institution or endowment, its origin, nature and denomination; in the case of a charitable institution or endowment, its date of commencement, objects, nature and particulars regarding beneficiaries, if any;

(b) name of the founder, if any, and the names of the past and present trustees;

(c) particulars of the institution or endowment and of the grant, the scheme of administration, munta-kab, decree or any other record of rights pertaining to the founding of the institution or endowment;

(d) names of all offices to which any salary is attached and the nature, time and conditions of service in each case and the names of the present holders thereof;

(e) names of Sthanacharyas, archakas, adhyapakas, Vedaparayanikas and such other persons, responsible for performing worship and other religious service in the institution and the particulars regarding their salaries;

(f) particulars of the immovable and movable properties including jewels, gold, silver, precious stones, vessels and utensils belonging to the institution or endowment with their estimated value and the moneys and securities and of the annual income therefrom;

(g) particulars of all title-deeds and other documents, relating to the properties belonging to the institution or endowment;

(h) in the case of religious institution, particulars of the idols and other images in the institution or connected, therewith, whether intended for worship or for being carried in procession;

(i) particulars regarding rights of a special nature, if any, the names of the holders thereof and the customs, usages and practices in force in connection therewith;

(j) charges, liabilities and other actionable claims, outstanding against the institution or endowment on the date of registration, whether under decree of a court or order of the Government or other competent authority or otherwise;

(k) a brief account of the history, legend, sthalapuranam, and the artistic, architectural or archaeological significance of the institution or endowment and other particulars of a like nature;

(l) details of the fairs, festivals, daily and periodical worships, service and other religious ceremonies connected with the institution or endowment and the particulars of dittam fixed therefor; and

(m) such other particulars as may be prescribed.

(5) On receipt of the application, the Assistant Commissioner shall, after making such enquiry as he thinks fit and hearing any person having interest in the institution or endowment, pass an order directing its registration and grant to the trustee or other person a certificate of registration containing the particulars furnished in the

application with the alterations, if any, made by him as a result of his enquiry.

(6) The particulars relating to every institution or endowment contained in the certificate of registration granted under sub-section (5) shall be entered in ―the register of institutions and Endowments,‖ (hereinafter in this chapter referred to as the ―Register‖) which shall be maintained by the Assistant Commissioner in respect of all institutions and endowments situate within his

sub-division and one copy of the entries made in such register relating to every institution or endowment shall be furnished to the Deputy Commissioner having jurisdictions and another copy to the Commissioner.

(7) The register shall be divided into two parts, one for charitable institutions and endowments and the other for religious institutions and endowments.

(8) The Assistant Commissioner shall also enter in the register maintained by him under sub-section (6), all the particulars contained in the Book of Endowment or as the case may be in the register relating to every institution or endowment which was registered or deemed to have been registered before the Commencement of this Act under the

Act 17 of 1966. [44]Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1966:

Provided that if the book of Endowments or the aforesaid register does not contain all or any of the particulars required to be furnished in the application for registration under sub-section (4), the

Assistant Commissioner shall call for such information relating to such particulars from the trustee or other person in charge of the management of such institution or Endowment and after

44. Repealed by Act No.30 of 1987.

making such enquiry as he deems fit shall make necessary entries in the register maintained by him under sub-section (6).

(9) In the case of every institution or endowment in respect of which no application for registration is required under sub-section (3) the Assistant Commissioner shall grant a certificate of registration to the trustee or other person in-charge of the management of such institution or endowment containing all the particulars pertaining to it as entered by him under sub-section (8) in the register maintained by him under sub-section (6).

(10) The trustee or other person in-charge of the management of an institution or endowment or his authorized agent shall report to the Assistant Commissioner every year the alterations, omissions or additions in the particulars, relating to the institution or endowment and shall also send to him once in three years the certificate of registration granted to him under sub-section (5) or sub-section (9) together with a statement of such alterations, omissions or additions as may be necessary to the said certificate and the Assistant Commissioner shall thereupon make such enquiry as he deems fit and amend the certificate wherever necessary and return it to such trustee or other person and shall also take necessary amendments in this regard in the register maintained by him under sub-section (6). A copy of such amendments shall be furnished to the Deputy Commissioner having jurisdiction and another copy to the Commissioner.

(11) Where any trustee or other person aforesaid,-

(a) fails to apply for registration of an institution or endowment within the time specified in sub-section (1);

(b) fails to report the alterations, omissions or additions or to send the certificate of registration as required in sub-section (10); or

(c) furnishes or causes to be furnished to the Assistant Commissioner, any particulars which are false and which he either know or believe; to be false does not believe to be true;

he shall be punishable with fine which may extend to one thousand rupees.

Powers of Commissioner to have the institution or endowment registered.

44. Where any trustee or other person in-charge of the management of a charitable or religions institution or endowment fails to apply for the registration of the institution or endowment, the Commissioner, shall give notice to the trustee or the other person aforesaid to make an application in that regard within a specified period and if he fails to make such application within the period specified, the Commissioner may have the institution or endowment registered after following the prescribed procedure and recover the cost incurred for such registration from the funds of such institution or endowment.

Application in regard to entry or omission to make an entry in the register.

45. (1) Any person aggrieved by an entry or omission to make an entry in the register maintained under section 43 may apply to the Endowments Tribunal for modification or annulment of such entry, or for directing the making of such entry, as the case may be.

(2) On receipt of the application the [45][Endowments Tribunal] may, after making such enquiry as may be necessary, pass such order as [45][it] may deem fit. The order so passed shall, subject to the provisions of sub-section (3), be final; and the Assistant Commissioner shall amend the

45. Substituted by Act No.33 of 2007.

entry in the register maintained under section 43 in accordance therewith.

(3) Where any such application relates to the right claimed by the applicant in respect of such entry or omission, the [46][Endowments Tribunal] shall enquire into and decide the question as if it were a dispute within the meaning of section 87 and the provisions of Chapter XII shall apply.

Extract from the register maintained under section 43 to be furnished.

46. (1) The Assistant Commissioner, may on an application made to him in this behalf, furnish to the applicant copies of any extracts from the register maintained under section 43 on payment of such fee as may be prescribed.

(2) Such copies may be certified in the manner provided in section 76 of the Indian Evidence Act, 1872.

Central Act 1 of 1872.

(3) It shall, until the contrary is established, be presumed that all particulars entered in the register maintained under section 43 are genuine, a certified copy of an entry in the register maintained under section 43 shall be admissible in evidence in any court and have the same effect to all intents as the original entry in the register of which it is a copy.

CHAPTER - V
MATHS AND SPECIFIC ENDOWMENTS ATTACHED THERETO.

Definition.

47. In this chapter, unless the context otherwise requires, ―Mathadhipathi‖ means any person whether known as

mohant or by any other name, in whom the administration and management of a math or specific endowment attached to a math are vested.

46. Substituted by Act No.33 of 2007.

60 [Act No. 30 of 1987]

Certain sections specific endowments attached thereto.

48. The provisions of sections 18, 19, 20, 21, 22, 25 and 28 of Chapter III not shall not apply to math or specific endowment attached to apply to maths or, thereto.

Fixation of dittam.

49. (1) The mathadhipathi of every math or specific endowment attached thereto shall submit to the Commissioner within a period of ninety days from the date of commencement of this Act, or the date of founding of such math, or specific endowment, proposals for fixing the dittam in the math or specific endowment and the amounts to be spent therefor:

Provided that the Commissioner may extend the time for the submission of such proposals:

Provided further that this sub-section shall not apply to any math or specific endowment in respect of which proposals were submitted to the Commissioner under the 47Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1966, before the commencement of this Act.

(2) The mathadhipathi shall, while submitting his proposals under sub-section (1), have due regard to the established usage, if any of the math or specific endowment, the performance of the ceremonies and services, the observance of festivals, worships and the like, appropriate to the religious denomination to which the math or specific endowment belongs and to the financial position thereof.

(3) The mathadhipathi shall all the time of submission of proposals under sub-section (1) publish such proposals

47. Repealed by Act No.30 of 1987.

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on the premises of the math or specific endowment and in such other manner as the Commissioner may direct together with a notice stating that within thirty days from the date of such publication any person having interest may submit his objections or suggestions, to the Commissioner.

(4) After expiry of the period specified in sub-section (1), the Commissioner shall scrutinize such proposals and the suggestions made by persons having interest and if on such scrutiny he thinks that the dittam as proposed by the mathadhipathi should be modified having regard to the matters specified in sub-section (2), the Commissioner may call for the remarks of the mathadhipathi who shall send his remarks within such time as may be specified by the Commissioner.

(5) If after considering the remarks of the mathadhipathi received under sub-section (4), the Commissioner is of the opinion that any modification is required in the dittam he shall refer the matter to the court for its decision and the decision of the Court shall subject to section 91, be final.

(6) The dittam for the time being in force in a math or specific endowment shall not be altered by the mathadhipathi:

Provided that the Commissioner may at any time for reasons to be recorded in writing suggest to the mathadhipati to alter the dittam and the procedure for such alteration shall be the same as laid down in sub-sections (2), (3), (4) and (5):

Provided further that where the mathadhipati does not comply with any suggestion aforesaid, the Commissioner shall refer the matter to the Court for its decision and the decision of the court shall subject to section 91 be final.

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Padakanukas and other gifts.

50. (1) The Mathadhipathi shall maintain regular accounts of receipts of padakanukas or other personal gifts of property made to him as the Head of the Math and he shall be entitled to spend, at his discretion for any purpose which is connected with the objects of the math and propagation of Hindu Dharma.

(2) Any padakanuka or other personal gift which remains undisposed of during the life time of the mathadhipathi shall devolve on the math as its assets.

(3) In the case of gifts of property or money made to the mathadhipati not as personal gifts but as gifts intended for the benefit of the math, the mathadhipathi, shall keep accounts of all receipts and disbursements of such gifts and shall cause such accounts to be produced before the Commissioner or any person authorised by him in this behalf whenever; so required.

Explanation:—Any gift of property or money made to the Mathadipathi shall, unless it is specified by the donor as padakanuka or personal gift, be presumed to be gift intended for the benefit of the math.

Removal of mathadhipathi.

51. (1) The 48[Dharmika Parishad] may suo motu or on an application of two or more persons having interest initiate proceedings for removing a mathadhipathi or a trustee of a specific endowment attached to a math, if he,-

(a) is of unsound mind;

(b) is suffering from any physical or mental defect or infirmity which renders him unfit to be a mathadhipathi or such trustee;

48. Substituted by Act No.33 of 2007.

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(c) has ceased to profess the Hindu religion or the tenets of the math;

(d) has been sentenced for any offence involving moral turpitude, such sentence not having been reversed;

(e) is guilty of breach of trust, or mis-appropriation in respect of any of the properties of the math;

(f) commits persistent and wilful default in the exercise of his powers or performance of his functions under this Act;

(g) violates any of the restrictions imposed or practices enjoined by the custom, usage or the tenets of the math, in relation to his personal conduct, such as celibacy, renunciation and the like;

(h) leads an immoral life; or

(i) fails or ignores to implement the principles set out in clause (17) of section 2.

(2) The 49[Dharmika Parishad] shall frame a charge on any of the grounds specified in sub-section (1) against the mathadhipathi or trustee concerned and give him an opportunity of meeting such charge, of testing the evidence adduced and of adducing evidence in his favour. After considering the evidence adduced and other material before him, the 49[Dharmika Parishad] may, by order exonerate the mathadhipathi or trustee, or remove him. Every such order shall state the charge framed against the mathadhipathi or the trustee, his explanation and the finding on such charge together with the reasons therefor:

49. Substituted by Act No.33 of 2007.

Provided that in the case of a math or specific endowment attached thereto whose annual income exceeds rupees one lakh, the order of removal passed by the 50[Dharmika Parishad] against the mathadhipathi or trustee shall not take effect unless it is confirmed by the Government.

(3) Pending the passing of an order under sub-section (2), the 50[Dharmika Parishad] may suspend the mathadhipathi or the trustee.

50[(4) Any mathadhipathi or trustee aggrieved by an order passed by the Dharmika Parishad under sub-section (2) may within ninety days from the date of the order appeal to the High Court against such order.]

Filling of temporary vacancies in the office of the mathadhipathi.

52. (1) Where a temporary vacancy occurs in the office of the mathadhipathi and there is a dispute in regard to the right of succession to such Office, or where the mathadhipathi is a minor and has no guardian fit and willing to act as guardian, or where the mathadhipathi is under suspension under sub-section (3) of section 51, the 50[Dharmika Parishad] shall, if 50[it] is satisfied after making an inquiry in this behalf that an arrangement for the administration of the math and its endowment or of the specific endowment, as the case may be, is necessary, make such arrangement as he thinks fit until the disability of the mathadhipathi ceases or another mathadhipathi succeeds, to the office, as the case may be.

(2) In making any such arrangement, the 50[Dharmika Parishad] shall have due regard to the claims, if any, of the disciples of the math.

50. Substituted by Act No.33 of 2007.

(3) Nothing in this section shall be deemed to affect anything in the 51Andhra Pradesh (Andhra Area) Court of Wards Act, 1902 (Act I of 1902) and the 52Telangana Court of Wards Act, 1350 F. (Act XII of 1350 F.)

Filling of Permanent vacancies in the office of mathadipathi.

53. (1) Where a permanent vacancy occurs in the mathadhipathi, by reason of death or resignation or on account of his removal under section 51 or otherwise the person next entitled to succeed, according to the rule of succession laid down by the founder, or where no such rule is laid down, according to the usage or custom of the math, or where no such usage or custom exists according to the law of succession, for the time being in force, shall with the permission of the 53[Dharmika Parishad] succeed to the office of the Mathadhipathi.

(2) A person for succession to the office of the mathadhipathi under sub-section (1) shall possess the following qualifications, namely:—

(a) basic knowledge of the Hindu Religion and philosophy;

(b) knowledge of the relevent scriptures and sampradaya to which the math belongs;

(c) capacity to impart the knowledge and preach the tenets of the math to the disciples;

(d) religious temperament with implicit faith in discipline and practice; and

(e) unquestionable moral character.

51. Andhra Area Act.

52. Adapted by G.O.Ms.No.46, Law (F) Department, dated 01.06.2016. 53. Substituted by Act No.33 of 2007.

Nomination of mathadhipathi.

54. (1) Subject to the provisions of section 53, a mathadhipathi may nominate his successor. The fact of such nomination shall be intimated to the 54[Dharmika Parishad], within ninety days of such nomination and the 54[Dharmika Parishad] may recognize such nomination. A nomination shall not be complete unless it is recognized by the 54[Dharmika Parishad]. The conditions for recognition shall be such as may be prescribed.

(2) Where a Mathadhipathi fails to nominate his successor under sub-section (1) or where there is no mathadhipathi, the Commissioner or any officer authorized by 54[it] shall after due publication convene a meeting with the mathadhipathis of other maths of the same sampradayam and the disciples of the math and recognize the person nominated in such meetings as a mathadhipathi subject to the provisions of this Act. The procedure for convening the meeting and method of publication shall be such as may be prescribed.

Power of Commissioner to frame schemes.

55. (1) Where the 54[Dharmika Parishad] either suo motu or upon a report submitted by the Deputy Commissioner or the Assistant Commissioner having jurisdiction,has reason to believe that the affairs of the math and its properties are being mismanaged, funds are being misappropriated, or that there is gross neglect of duty on the part of the mathadhipathi, 54[it] may after making such enquiry as may be prescribed, order to frame a scheme of administration, of a math and the specific endowment.

(2) A scheme of administration framed under sub-section (1) may contain provision for,—

(a) appointing or directing the appointment of an Executive Officer;

54. Substituted by Act No.33 of 2007.

(b) constituting a committee consisting of not more than five persons for the purpose of assisting in the whole or any part of the administration of all the endowments of such math or of specific endowment:

Provided that the members of such Committee shall be chosen from among such persons having interest in such math or endowment;

(c) determining the powers and duties of such committee: and

(d) any other relevant matter incidental to the framing of such scheme.

(3) Until a scheme is framed under sub-section (1) the [55][Dharmika Parishad] may appoint a fit person to manage the properties of math and its endowment.

(4) The [55][Dharmika Parishad], after consulting the mathadhipathi and other persons having interest, and after making such enquiry as may be prescribed may by order modify or cancel the scheme settled under sub-section (1).

(5) Every order passed by the [55][Dharmika Parishad] under sub-section (1) and sub-section (4) shall be published in the manner prescribed.

(6) Any person aggrieved by the order of the [55][Dharmika Parishad] passed either under sub-section (1) or under sub-section (4), may, within sixty days from the date of publication of the order, prefer an appeal to the [55][High Court].

55. Substituted by Act No.33 of 2007.

CHAPTER-VI
Dharmadayam

Dharmadayam.

56. (1) All sums of Dharmadayam shall vest in the person charging or collecting the same as a trustee.

(2) Such trustee shall before the 15th May of every year furnish in respect of every Financial year the particulars of the amounts charged or collected, to the Commissioner.

(3) The Commissioner shall have power to make such enquiry as he thinks fit to verify the correctness of the accounts submitted and to take such steps as may be necessary for the utilisation of the amount for charitable or religious purposes:

Provided that no amount charged or collected for a specific charitable religious purpose shall be utilized for any purpose other than one for which it was charged or collected.

(4) The provisions of Chapter III other than sections 23, 24, 28 and 29 and Chapter IV shall not apply to Dharmadayam.

(5) Where any person charging or collecting such sums fails to submit accounts under sub-section (2), the Commissioner shall require the person to furnish to him the accounts within a specified period and if the person fails to furnish accounts on such requisition within the period specified, he shall be punishable with fine which may extend to one thousand rupees.

CHAPTER - VII
Budget, Accounts and Audit

Budget of institution or Charitable or religious institution or endowment.

57. (1) The trustee of every charitable or religious endowment shall, ninety days before the close of every financial year, submit in such form as may be specified by the Commissioner, a budget showing the probable receipts and disbursements of the institution or endowment during the following year—

(i) to the Commissioner, if it is included in the list published under [56][clauses (a) and (d)] of section 6;

(ii) to the Deputy Commissioner, if it is included in the list published under clause [57][XXX] (b) of section 6;

(iii) to the Assistant Commissioner, if it is included in the list published under clause (c) of section 6.

(2) (a) Every budget shall make an adequate provision for,—

(i) the due maintenance of the objects of the institution or endowment and the proper performance of and the remuneration for, the services therein, including the dittam for the time being in force:

Provided that the salaries of the religious and secular establishment shall not exceed thirty per centum of its annual income calculated under section 65;

(ii) the due discharge of all liabilities and subsisting commitments binding on the institution or endowment;

56. Substituted by Act No.33 of 2007.

57. Omitted by Act No.33 of 2007.

(iii) the maintenance of the working balance;

(iv) the arrangement to be made for securing the health, safety or convenience of the disciples, pilgrims, worshippers or other persons resorting to the institution or endowment:

Provided that in the case of an institution or endowment whose annual income exceeds twenty thousand rupees, the provisions made under this item shall not be less than forty per centum of the balance of the income for the financial year remaining after making provision for item (i), (ii) and (iii) above;

(v) the contribution to the reserve fund of the institution or endowment at ten per centum of the balance referred to in the proviso to item (iv) above;

(vi) the construction, repair, renovation and improvement of the institution or endowment and the buildings connected therewith:

Provided that in the case of an institution or endowment whose annual income is not less than rupees one lakh, the provision made under this item shall not be less than thirty per centum of the balance of the income for the financial year remaining after making provision for items (i), (ii), (iii) and (iv) above.

[58][(b) Where the budget relates to an institution or endowment whose annual income, as referred to under section 65, exceeds fifty thousand rupees, the budget shall also make provision for payment of such amount to the common good fund as may be prescribed.]

58. Clause (b) of sub-section (2) of section 57 substituted by Act No.33 of 2007.

(3) The Commissioner, [59][the Additional Commissioner, the Joint Commissioner], the Deputy Commissioner or the Assistant Commissioner, as the case may be, may after giving notice to the trustee in the prescribed manner and after considering his representation, if any, pass an order making such alterations, omissions or additions in the budget as he may deem fit.

(4) If, in the course of a financial year, the trustee finds it necessary to modify the provisions made in the budget in regard to the receipt or to the distribution of the amounts to be expended under the different heads, he may submit to the Commissioner, the Deputy Commissioner, or the Assistant Commissioner, as the case may be, his supplemental or revised budget. The Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, may make such alterations, omissions or additions therein as provided in sub-section (3) but so as not to affect the amount allotted in the budget under the items (ii) and (iii) of clause (a) of sub-section (2).

(5) The trustee shall report forthwith every expenditure incurred in excess of the provisions made in the budget together with the reasons therefor to the Commissioner, [59][the Additional Commissioner, the Joint Commissioner], the Deputy Commissioner or the Assistant Commissioner, as the case may be, who may ratify such excess expenditure.

Accounts and audit.

58. (1) The Executive Officer shall keep regular accounts of all receipts and disbursements, for each financial year separately in such form and containing such particulars as may be specified by the Commissioner.

59. Inserted by Act No.33 of 2007.

72 [Act No. 30 of 1987]

(2) (a) The accounts of every charitable or religious institution or endowment, the annual income of which as calculated for the purpose of section 65 for the financial year immediately preceding exceeds [60][rupees twenty five lakhs], shall be subject to concurrent audit, that is to say, the audit shall take place as and when expenditure is incurred.

(b) The accounts of every other institution or endowment, the annual income of which calculated as aforesaid for the financial year immediately preceding is not less than [60][rupees two lakhs], shall be audited annually, or if the Commissioner so direct in any case, at shorter intervals.

(c) The accounts of any charitable or religious institution or endowment, the annual income of which calculated as aforesaid for the financial year immediately preceding is less than [60][rupees two lakhs], shall be audited annually by an officer subordinate to the Assistant Commissioner and deputed by him for the purpose.

(3) The audit referred to in clauses (a) and (b) of sub-section (2) shall be made by the agency referred to in section 63.

Authority to whom audit report is to be submitted.

59. After completing the audit for any financial year or shorter period, or for any transaction or, series of transactions, as the case may be, the auditor shall send a report,—

(i) to the Commissioner in respect of the institutions included in the lists published under clause (a), clause (d) and clause (e) of section 6;

60. Substituted by Act No.33 of 2007.

(ii) to the Deputy Commissioner in respect of institutions included in the list published under clause (b) of section 6; and

(iii) to the Assistant Commissioner in respect of institutions included in the list published under clause (c) of section 6.

Contents of audit report.

60. (1) The auditor shall specify in his report all cases of irregular, illegal or improper expenditure or of failure to recover moneys or other property due to the charitable or religious institution or endowment or of loss or waste of money or other property thereof, caused by neglect or misconduct or misapplication or collusion or fraud or breach of trust or misappropriation on the part of the trustee or of any other person.

(2) The auditor shall also report on such other matters relating to the accounts as may be prescribed or on which the Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, may require him to report.

Rectification of defects in audit, etc.

61. The Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, shall send a copy of every audit report relating to the accounts of a charitable or religious institution or endowment to the Executive Officer and it shall be the duty of such Executive Officer to remedy within the time specified in this behalf the defects or irregularities pointed out by the auditor and report the same to the Commissioner, the Deputy Commissioner, or the Assistant Commissioner, as the case may be.

(2) Where on a consideration of the audit report received by him under clause (i) of section 59 and the report of the Executive Officer thereon received by him under sub-section (1) of this section and after such enquiry as may be

necessary, the Commissioner thinks that the trustee or any other person was guilty of illegal expenditure or of loss or waste of money or other property thereof caused by misconduct, misapplication, collusion, fraud, breach of trust, mis-appropriation or negligence, he may, after giving notice to the trustee or such person to show cause why an order of surcharge should not be passed against him and after considering his explanation, if any, by order, certify the amount so spent or the amount or value of the property so lost or wasted and direct the trustee or such person to pay within a specified time such amount or value personally and not from the funds of the institution or endowment.

(3) Where on a consideration of the audit report received by him under section 59 and the report of the Executive Officer thereon received by him under sub-section (1) of this section and after such enquiry as may be necessary, the Deputy Commissioner or the Assistant Commissioner, as the case may be, thinks that the trustee or any other person was guilty of illegal expenditure, or of loss or waste of money or other property thereof, caused by misconduct, mis-application, collusion, fraud, breach of trust, mis-appropriation or negligence, he shall report‖ to the Commissioner, and the Commissioner may, after giving notice to the trustee or such person to show-cause why an order of surcharge should not be passed against him and after considering his explanation if any by order, certify the amount so spent or the amount or value of the properly so lost or wasted,

and direct the trustee or such person to pay within a specified time such amount or value personally and not from the funds of the institution or endowment.

(4) The Commissioner shall send a copy of the order under sub-section (2) or sub-section (3),

with the reasons for the same by registered post to the trustee or the person concerned.

(5) An order of surcharge under sub-section (2) or sub-section (3) against a trustee or other person shall not bar a suit for accounts against him except in respect of the matter finally dealt with by such order.

(6) Where the Commissioner is satisfied that the trustee or other person with intent to defeat or delay the execution of any order that may be made under sub-section (2) or sub-section (3),—

(a) is about to dispose of the whole or any part of his property; or

(b) is about to remove the whole or any part of his property from the jurisdiction of the Commissioner, the Commissioner may by an order direct the trustee or other person within a time to be fixed by him either to furnish security in such sum as may be specified in the order or to produce and place at his disposal when required, the said property or the value of the same or such portion thereof as may be sufficient to satisfy the order or to appear and show-cause as to why he should not to asked to furnish security. The Commissioner may also in the order direct conditional attachment of the whole or any portion of such property in the manner prescribed.

Rectification of defects detected by Commissioner.

62. Without prejudice to the provisions of section 61, where the Commissioner either suo motu or on a report made by the Deputy Commissioner, the Assistant Commissioner or any other officer has reason to believe that the trustee or any other person was guilty of illegal expenditure or of causing loss or waste of money or other property, by misconduct misapplication, collusion, fraud, breach of trust, misappropriation, or negligence, the Commissioner may after such enquiry as may be necessary and after giving an opportunity to the trustee or other person concerned to make his representation,—

(i) pass an order directing conditional attachment of the whole or any portion of the property of the trustee or other person;

(ii) institute such criminal proceedings as may be necessary; or

(iii) pass an order of surcharge after obtaining an audit report in this behalf.

Agency to audit accounts.

63. The Government shall specify the agency for the purpose of carrying out the Audit referred to in clauses (a) and (b) of sub-section (2) of section 58.

Duty of trustee to give all assistance and facilities to auditors.

64. It shall be the duty of the trustee of the charitable or religious institution or endowment concerned and all officers and servants working under him, his agent and any person having concern in the administration of the institution or endowment, to produce or cause to be produced before the auditors, all account, records, correspondence, plans, other documents and property including monies relating to the institution or endowment to furnish them with such

information as may be required, and to afford them all such assistance and facilities as may be necessary for the audit of the accounts of the institution or endowment.

CHAPTER - VIII
FINANCE

Liability of Government and their employees, every charitable or religious institution or endowment or Dharmadayam to pay annual contribution and audit fees.

65. (1) In respect of the services rendered by the institution or endowment or Dharmadayam [61][XXX] whose annual income is [62][not less than rupees fifty thousands], shall be liable to pay to the Government

61. Omitted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.
62. Substituted by Act No.33 of 2007.

annually from the income derived by it, such contribution [63][of the actual expenditure incurred towards such services [64][XXX]] as may be prescribed.

[65](2) [XXX]]

(3) The contribution which an institution or endowment [65][XXX] is liable to pay under sub-sections (1) and (2) shall be paid annually to the Endowments Administration Fund.

(4) Every institution or endowment referred to in sub-section (1) shall pay to the Government annually for meeting the cost of auditing its accounts, such further sum of one and half per centum of its annual income.

(5) For purposes of this section, annual income shall mean,—

(a) in relation to Dharmadayam, the total of the amount charged or collected as Dharmadayam during the year of account;

(b) in relation to any other income, the proceeds in each year after deducting the amounts specified below:—

(i) the revenue paid to Government including cesses paid to local authorities;

(ii) the taxes and license fees paid to local authorities;

63. Substituted by Act No.34 of 1997.
64. Omitted by Act No.33 of 2007.
65. Omitted by G.O.Ms.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

(iii) expenditure incurred for the following purposes connected with the direct cultivation of lands held by charitable or religious institution or endowment, namely:—

(A) maintenance of or repairs to irrigation works which shall not include the capital cost of irrigation works;

(B) seeds or seedling;

(C) manure;

(D) purchase and maintenance of cattle for cultivation;

(E) purchase and maintenance of agricul-tural implements; and

(F) wages for ploughing, watering, sowing, transplantation, harvesting, threshing and other agricultural operations:

Provided that the total deduction in respect of expenditure under this item shall not exceed ten percentum of the income from such lands;

(iv) expenditure on sundry repairs to rented buildings, not exceeding ten per centum of the annual rent derived there from or actual expenditure whichever is less;

(v) the actual cost of collection of rents not exceeding ten per centum of the amount collected in cases where special staff is employed solely to attend to the work relating to collection of rents due to charitable or religious institution or endowment; and

(vi) sale proceeds of immovable properties and rights relating to, or arising out of immovable properties, if such proceeds are reinvested to earn income for the charitable or religious institution or endowment.

Explanation (1):—The following items of receipts shall not be deemed to be income for purposes of this section, namely:—

(a) advances and deposits recovered and loans taken or recovered;

(b) deposits made as security by employees, lessees, or contractors and other deposits, if any;

(c) withdrawals from banks or of investments;

(d) amount recovered towards costs awarded by courts;

(e) sale proceeds of religious books and publications where such sales are undertaken as an un remunerative enterprise with a view to propagate religion;

(f) sale proceeds of jewels, vahanams, provisions or other articles or livestock purchased by the charitable or religious institution or endowment;

(g) donations in cash or kind by the donars as contributions to capital;

(h) ubhayams or voluntary contributions received in cash or kind for a specified service in the charitable or religious institution or endowment and expended on such service;

(i) actual driage of the agricultural produce or the articles from immovable properties or one percentum of the value of such receipts during the financial year, whichever is less; and

(j) audit recoveries.

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

Explanation (3):— Receipts in kind other than, those referred to in item (g) and (h) of Explanation (1) shall be deemed to accrue as income on the date of the sale thereof and shall be valued at the amount realized by such sale.

Explanation (4):— Receipts in kind from immovable properties shall be valued, in cases of produce consumed or utilized by the charitable or religious institution or endowment, at their market value on the dates of their receipt.

Archakas, other and other emoluments fund.

66[65-A. (1) A fund shall be created and vested in the Commissioner for the purpose of payment of salaries and other emoluments to all such Archakas, office holders and servants of Hindu Religious Institutions published under section 6 of the Act, who have been appointed by

66. Section 65-A inserted by Act No.33 of 2007 and further substituted by Act No.24 of 2017.

competent authorities as per the sanctioned cadre strength following the prescribed procedure.

(2) Every such institution shall pay contribution annually to such fund at the rate prescribed from their annual income as defined under sub-section (5) of section 65.

(3) Government may on a request submitted in this regard by the Commissioner, or otherwise, provide such grant-in-aid to the fund as may be determined by the Government to be necessary to supplement the contribution of such institutions.

(4) The procedure for collection of contribution to and disbursement from the fund shall be such as may be prescribed.]

Assessment of Contribution on the trustee.

66. (1) The contribution payable under section 65 shall be assessed by the Commissioner on, and notified to, the trustee of the charitable or religious institution or endowment or Dharmadayam in the prescribed manner and the order of assessment passed under this sub-section shall, subject to the provisions of sections 90 and 91, be binding on the trustee:

Provided that if, for any reason the contribution or any portion thereof has escaped assessment in any year, the Commissioner may, within three years from the end of the year to which such escaped assessment relates, serve on the trustee a notice assessing him to the contribution or portion thereof due and demanding payment thereof within fifteen days from the date of such service and the provisions of this Act and the rules made there under shall, so far as may be, apply as if the assessment was made in the first instance.

(2) It shall not be competent for the Commissioner to levy any contribution for more than three years immediately preceding the year in which a notice of assessment is issued under sub-section (3).

Liability of institution or endowment to pay costs, etc., any legal proceedings or institution or endowment.

67. (1) Notwithstanding anything in sub-section (1) of section 136, all costs, charges and expenses incurred by the Government, the Commissioner, Deputy Commissioner or Assistant Commissioner under any of the provisions of this Act as a party to or in connection with in respect of any charitable or religious institution or endowment shall, subject to the limits prescribed, be payable out of the funds of such

(2) The costs, charges and expenses payable under sub-section (1) shall be assessed on, and notified to, the trustee of the charitable or religious institution or endowment in the prescribed manner:

Provided that if for any reason any costs, charges and expenses or any portion thereof has not been notified in any year, the Commissioner may, within three years from the end of the year in which it was omitted to be notified, serve on the trustee a notice notifying the costs, charges and expenses or portion thereof due and demanding payment thereof within fifteen days from the date of such service, and the provisions of this Act and the rules made there under shall, as far as may be, apply as if the amount was notified in the first instance

Payment of contribution and costs, charges and expenses.

68. (1) The trustee of a charitable or religious institution or endowment or Dharmadayam may, within fifteen days, from the date of receipt of a notice issued under sub-section (1) of section 66, or under sub-section (2) of section 67 or within such further time as may be granted by the Commissioner, prefer his objection, if any, to the

Commissioner in writing. Such objection may relate either to his liability to pay or the quantum of the amount specified in the notice. The Commissioner shall consider such objection and pass an order confirming, withdrawing or modifying his original notice and communicate the same to the trustee.

(2) Within thirty days from the date of receipt of the notice under section 66 or section 67 or when objection has been preferred, within thirty days from the date of receipt by the trustee of the order of the Commissioner under sub-section (1) of this section, or within such further time as may be granted by him, such trustee shall pay the amount as ordered.

Establishment of Endowments Administration Fund.

69. (1) There shall be established a fund to be called the [67]Telangana Charitable and Hindu Religious Institutions and Endowments Administration Fund. The Endowments Administration Fund shall vest in the Commissioner.

(2) (a) The following amounts shall be credited to the Endowments Administration Fund, namely:—

(i) the balance in the fund constituted under the [68][Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1966]. Act 17 of 1966.

(ii) the sums due to the Government under Section 64 of the [68][Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1966]. Act 17 of 1966.

(iii) the contributions and audit fee payable under sub-section (1) of section 65 when realized;

67. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

68. Repealed by Act No.30 of 1987.

(iv) the amounts recovered [69][XXX] under section 30;

(b) It shall be lawful for the Commissioner to accept to the credit of the said fund, grants or loans from the Government or any grant by any institu tion or person.

(3) The Commissioner shall out of the said Fund repay to the Government,—

(i) the sums paid out of the Consolidated Fund of the State in the first instance towards the salaries, allowances, pension and other remuneration of persons appointed by the Government for rendering services under any of the provisions of this Act;

(ii) any other expenditure incurred by the Government in the course of rendering services to and in connection with the administration of, the charitable or religious institution or endowment under the provisions of this Act;

(iii) the loans received from the Government;

(iv) the cost of publication of journals, manuals, descriptive accounts and other literature relating to Hindu religion or charitable or religion institutions or endowments;

(v) the expenses of committees or sub-committees thereof constituted for any purpose of this Act by the Government or by any officer or authority subordinate to the Government and specifically authorized by them in this behalf.

69. Omitted by Act No.34 of 1997.

Common Good payments Fund.

70. (1) (a) The Commissioner shall create out of the payments made by the charitable and religious institutions and endowments and by any institution or person,-

(i) in respect of Hindu charitable institutions and religious institutions and endowments, a fund to be called the [70]Telangana Hindu Charitable and Religious Institutions and Endowments Common Good Fund; and

(ii) in respect of other charitable institutions and endowments, a fund to be called the [70]Telangana Charitable Institutions and Endowments Common Good Fund.

(b) The Common Good Fund created under item (i) of clause (a) shall be utilized for the following purposes, namely:—

[71][(i) Dhoopa Deepa Naivedhyam which encompasses renovation, preservation, maintenance, donation and offerings to Hindu Religious Institutions or Endowments, including payment of remuneration to Archakas of Hindu Religious Institutions which are in needy circumstances, and promotion and propagation of purpose and objects connected therewith:

Provided that the amount to be utilized for the above purpose shall not be less than twenty five per centum of the receipts to the said fund during the preceding year;]

(ii) establishment and maintenance of veda-pathasalas and schools for the training in archakathwam, adhyapakathwam, veda-parayanikatwam, silpam, vaidyam or like services:

70. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

71. Substituted by Act No.33 of 2007 and further substituted by Act No.24 of 2017.

[72][(iii) Construction of new temples and Kalyana mandapams.]

Provided that the amount to be utilized for the purpose mentioned in item (ii) in any year shall not be less than, twenty per centum of the receipts to the said fund during the preceeding year.

(c) The Common Good Fund created under item (ii) of clause (a) shall be utilized for the renovation, preservation and maintenance of other charitable institutions or endowments and for the promotion and propagation of purposes and objects connected therewith.

(2) The Commissioner, may on direction from the Government, transfer to the Common Good Fund, any surplus or such portion thereof as may be specified in the direction, remaining in the Endowments Administration Fund after repayment of the amounts specified in sub-section (3) of section 69.

(3) The Commissioner shall issue a notice demanding the payment of contribution payable towards Common Good Fund basing on the provisions made in the Budget estimate of each institution or endowment in the manner prescribed.

73[(4) Government may on a request submitted in this regard by the Commissioner, or otherwise, provide such grant-in-aid to the Common Good Fund created under sub-clause (i) of clause (a) of sub-section (1) as may be necessary, from time to time, to achieve the objectives of the fund.]

72. Inserted by Act No.26 of 1990.
73. Added by Act No.24 of 2017.

71. The Common Good Fund shall vest in a Committee constituted by the Government and shall be administered in such manner as may be prescribed. Vesting of Common Good Fund.

CHAPTER IX
SURPLUS FUNDS AND UTILISATION THEREOF

72. (1) Where there, is a surplus in the funds of an institution or endowment including a specific endowment attached thereto after providing for all the objects, needs, requirements or improvements of the institution or endowment and after making adequate provision for purposes referred to in sub-section (2) of section 57, the trustee may make an application in the manner prescribed for permission to utilize such surplus fund for all or any of the following purposes,- Utilization of surplus funds.

(i) propagation of the religious tenets of the institution or endowment;

(ii) establishment and maintenance of schools for the training of archakas, adyapakas, and Vedaparayanikas and for the study of Divya Prabhandhams and the like for furthering education in Sanskrit;

(iii) establishment and maintenance of, any institution in which, special provision is made for the study of Hindu religion, Philosophy or Sastras or for imparting instruction in Hindu Temple Architecture, and for setting up libraries in connection with such study;

(iv) grant of aid to any other Hindu religious institution, or endowment which is in poor, or needy circumstances or which requires renovation;

(v) establishment and maintenance of hospitals and dispensaries for the relief of the pilgrims and worshippers visiting the religious institutions;

(vi) construction and maintenance of choultries and rest houses for the use and accommodation of pilgrims;

(vii) provision of water supply and sanitary arrangement to the pilgrims and worshippers;

(viii) acquisition of any land or other immovable property for the purpose of the religious institution;

(ix) construction and maintenance of roads and communications and the lighting thereof for the convenience of the pilgrims and worshippers;

(x) establishment and maintenance of orphanages for children belonging to Hindu Religion;

(xi) establishment and maintenance of the Homes for the poor, destitute and helpless, physically disabled persons belonging to Hindu Religion;

(xii) establishment and maintenance of leprosy asylum for those belonging to Hindu Religion;

(xiii) payment to the Common Good Fund.

(2) Nothing in sub-section (1) shall prevent the trustee of a math or a specific endowment attached thereto from utilizing such surplus for any other purpose consistent with the tenets of the math.

(3) Subject to such restrictions and conditions as may be prescribed, the trustee of a charitable or religious institution or endowment may appropriate any portion of

such surplus for the performance of any Hindu Marriage among the needy persons belonging to Hindu Religion.

Determination and application of properties and funds of defunct institution or endowment.

73. (1) The Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, having jurisdiction, shall, on being satisfied that a charitable or religious institution or endowment has, whether before or after the commencement of this Act, ceased to exist, hold an enquiry in the prescribed manner to ascertain its properties and funds and after doing so, shall pass an order,—

(a) specifying the properties and funds of the institution or endowment;

(b) appointing a trustee therefor;

(c) directing the recovery of any such properties or funds from any person who may be in possession thereof; and

(d) laying down that the properties, and funds so specified shall be applied or utilized for the renovation of the institution or endowment and if such renovation is not possible, be appropriated to any one or more of the purposes specified in sub-section (2) of section 74.

(2) The Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, having jurisdiction, may, on being satisfied after holding, an enquiry in the prescribed manner, that any building or other place which was being used for religious worship or instruction or for charity has, whether before or after the commencement of this Act, ceased to be used for that purpose, pass an order,–

(a) directing the recovery of such building or place from any person who may be in possession; and

(b) laying down that it shall be used for religious worship or instruction, or for charity as before, or if such use is not possible, be utilized for any one or more of the purposes specified in sub-section (2) of section 74.

(3) Every order made under sub-section (1) or sub-section (2) shall be published in the prescribed manner and shall subject to the provisions of sections 90 and 91 be binding on the parties concerned.

Appropriation of endowments.

74. (1) Where the Commissioner is satisfied after making such enquiry as may be prescribed, that,-

(a) the original object for which a charitable or religious institution or endowment was founded has, from the beginning, been or has subsequently become, impossible of realization;

(b) the income or any surplus balance of such institution or endowment has not been utilized or is not likely to be utilized;

(c) in any of the cases mentioned in section 158 or in regard to the appropriation of the Dharmadayam sums held in trust under section 56, the directions of the Commissioner are necessary;

the Commissioner shall make an order giving directions as to how the property or money belonging to the institution, endowment or Dharmadayam concerned shall be appropriated. In giving the direction, the Commissioner shall, so far as may be practicable, desirable, necessary or proper in public interest, give effect to the original intention of the founder of the institution or endowment or the object for which the institution or endowment was founded.

(2) Where the Commissioner is of opinion that the carrying out of such intention or object is not wholly or partially expedient, practicable, desirable, necessary or proper in public interest, the Commissioner may direct the property or money belonging to the institution or endowment or Dharmadayam or any portion thereof to be applied,—

(a) if such institution or endowment is a charitable institution or endowment, to any other charitable purpose;

(b) if such institution or endowment is a religious institution or endowment, to all or any of the purposes specified in items (i) to (iv) of sub-section (1) of section 72:

Provided that:-

(i) in the case of a charitable institution or endowment which is founded and maintained for the benefit of a section of the public, the endowment shall as far as possible be appropriated for the benefit of that section or for any other charitable purpose of like nature;

(ii) in the case of religious institution or endowment which is founded and maintained for the benefit of religious denomination or any section thereof, the endowment shall as far as possible be appropriated for the benefit of the denomination or section concerned for all or any of the purposes mentioned in clause (b).

(3) In giving directions as to the appropriation of property or money belonging to the institution or endowment to any other charitable or religious purposes under sub-section

(1) or sub-section (2), the Commissioner may, by order, alter any scheme already settled or vary the terms of any order or conditions contained in the deed of trust relating to the institution or endowment:

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Provided that in the case of a scheme settled by a court or a decree or order passed by the court, the Commissioner shall move such court to alter the scheme or vary the terms of the decree or order, as the ease may be.

(4) From any order passed by the Commissioner under sub-section (1), an appeal shall lie to the court within ninety days from the date of receipt of the order.

CHAPTER-X
ALIENATION OF ANY IMMOVABLE PROPERTY AND RESUMPTION OF INAM LANDS.

Lease, sale of inams to be void in certain cases.

75. (1) Any Lease 74[XXX] and any gift, sale, exchange or mortgage of an inam land granted for the support or maintenance of charitable or religious institution or endowment or for the performance of a religious or public charity or service, shall be null and void unless any such transaction, not being a gift, is effected with the prior sanction of the Government.

(2) Such prior sanction may be accorded by the Government where they consider that the transaction is,—

(i) necessary or beneficial to the institution or endowment;

(ii) in regard to the land which is an uneconomical holding for the institution or endowment to own and maintain; and

(iii) the consideration thereof is adequate and proper.

(3) The provisions in clause (c) of sub-section (1) of section 80 shall apply for the sale of any inam land.

74. Omitted by Act No.27 of 2002.

Prohibition of transfer of lands granted for rendering service to a religion or charitable institution or endowment.

76. (1) Where, before or after the commencement of this Act, any person has been granted a ryotwari patta in respect of any inam land given to a service holder or other employee of a charitable or institution or endowment for the rendering endowment, service to the institution then, notwithstanding anything to the contrary in any other law for the time being in force or in the deed of grant or of transfer or other document relating to such land, It shall be and shall be deemed never to have been granted and the lands covered by such ryotwari patta shall not be transferred and shall be deemed never to have been transferred and accordingly no right or title in such land shall vest in any person acquiring the land by such transfer and a ryotwari patta in respect of such land shall be deemed, to have been granted in favour of the institution or endowment concerned and thereafter the person in possession of such land shall be deemed as an encroacher and the provisions in sections 84 and 85 shall apply.

(2) No ryotwari patta holder in respect of the aforesaid land shall transfer any such land and no person shall acquire any such land either by purchase, gift, lease, mortgage, exchange or otherwise.

(3) Any transfer or acquisition made in contravention of the provisions in sub-section (1) or sub-section (2) shall be deemed to be null and void.

(4) The provisions of this section shall apply to any transaction of the nature referred to in sub-section (2) in execution of a decree or order of a civil court or order of any other authority.

77. (1) The Revenue Divisional Officer may, either suo motu or on the application of the trustee of a charitable or religious institution or endowment or of the Commissioner or of any person having interest in the institution or

Resumption of Inam lands.

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endowment authorized by the Commissioner, by order, resume the whole or any portion of any such inam land referred to in section 75 on all or any of the following grounds, namely:—

(i) that the holder of the inam has effected a transaction which is null and void under section 75;

(ii) that the charitable or religious institution or endowment has ceased to exist or the charity or service has become impossible of performance;

(iii) that the holder of such inam land has failed to perform or make the necessary arrangements for performing, in accordance with the custom or usage of the institution or endowment, the charity or service for the performance of which the inam land was granted.

(2) (a) Before passing an order under sub-section (1), the Revenue Divisional Officer shall give notice to the trustee, to the Commissioner, to the holder of the inam land, to the person in possession of the inam land where he is not the holder thereof and to the alienee, if any, of the inam land and also publish a copy of the notice in such manner as may be prescribed, which publication shall be deemed to be sufficient notice to every other person likely to be affected by such order; and consider the objections, if any, after holding such inquiry as may be prescribed;

(b) Where only a portion of the inam land is affected, notice shall be given under clause (a) to the holder of such portion as well as to the holder or holders of the other portion or portions to the person in possession of every such portion, where he is not the holder thereof, and to the alienee, if any, of every such portion and the objections of all such persons shall be considered by the Revenue Divisional Officer.

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(3) A copy of every order passed under sub-section (1), shall be communicated to each of the persons mentioned in sub-section (2) and shall also be published in the manner prescribed.

(4) (a) Where any inam land or portion thereof is resumed under this section, the Revenue Divisional Officer shall, by order, grant a ryotwari patta in respect of the inam land or portion thereof to the charitable or religious institution concerned; and where the resumption is made on the ground specified in item (ii) of sub-section (1) to any such charitable or religious institution as the Commissioner may recommend;

(b) the order granting the ryotwari patta under clause (a) shall, on application made to the Revenue Divisional Officer within the time prescribed, be executed by him in accordance with such rules as may be made in this behalf.

(5) Pending the resumption of an inam land or portion thereof under this section on the ground specified in item (iii) of sub-section (1), the Revenue Divisional Officer may direct the person in possession of the inam land or portion thereof, to pay to the trustee, the expenses incurred or likely to be incurred for the performance of the charity or service to the institution or endowment. In default of such payment, the Revenue Divisional Officer may pass an order or make such arrangement as he consider necessary for the performance of the charity or service; and the expenses incurred therefor shall be recovered from the person in possession of the inam land or portion thereof, as if they were arrears of land revenue.

Appeal.

78. (1) Any person aggrieved by an order of the Revenue Divisional Officer under sub-section (1) of section 77 may appeal to the District Collector within such time as may be prescribed, and on such appeal, the District Collector may,

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after giving notice to the Commissioner and each of the persons mentioned in sub-section (2) of that section and after holding such inquiry as may be prescribed, pass an order confirming, modifying or cancelling the order of the Revenue Divisional Officer.

(2) The order of the District Collector on such appeal or the order of the Revenue Divisional Officer under sub-section (1) of section 77 where no appeal is preferred, shall be final, and shall not be liable to be questioned in any Court of law.

Prohibition of purchase of immovable property in certain cases.

79. No immovable property shall be purchased for or on behalf of any charitable or religious institution or endowment except with the prior sanction of the Commissioner and the Commissioner shall not accord such sanction unless he considers that such property is necessary or beneficial to the institution or endowment and that the price proposed to be paid therefor is not excessive:

Provided that before such sanction is accorded, the particulars relating to the proposed transaction shall be published in the 75Telangana Gazette inviting objections and suggestions with respect thereto and all objections and suggestions received from the trustee or other person having interest shall be duly considered by the Commissioner.

Alienation of immovable property.

80. (1)(a) Any gift, sale, exchange, or mortgage of any immovable property belonging to or given or endowed for the purpose of any charitable or religious institution or endowment shall be null and void unless any such transaction, not being a gift, is effected with the prior sanction of the Commissioner;

75. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

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(b) The Commissioner, may, after publishing in the 76Telangana Gazette the particulars relating to the proposed transaction and inviting any objections and suggestions

with respect thereto and considering all objections and suggestions, if any, received from the trustee or other person having interest, accord such sanction where he considers that the transaction is,—

(i) prudent and necessary or beneficial to the institution, or endowment;

(ii) in respect of immovable property which is un-economical for the institution or endowment to own and maintain; and

(iii) the consideration therefor is adequate and proper.

(c) Every sale of any such immovable property sanctioned by the Commissioner under clause (b) shall be effected by tender-cum-public auction in the prescribed manner subject to the confirmation by the Commissioner within a period prescribed:

Provided that the Government may, in the interest of the institution or endowment and for reasons to be recorded therefor in writing, permit the sale of such immovable property, otherwise than by public auction:

Provided further that the Government may purchase the lands situated in Scheduled Areas belonging to institutions or endowments, wherever necessary, otherwise than by public, auction and assign such lands to the members of the Scheduled Tribes.

76. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

98 [Act No. 30 of 1987]

Explanation:— In this section, the expression ―Scheduled Tribe‖ shall have the meaning assigned to it in clause (25) of article 366 of the Constitution and the expression ―Scheduled Area‖ shall have the meaning assigned to it in sub-paragraph (1) of paragraph 6 of the Fifth Schedule to the Constitution of India.

(2) (a) No lessee, mortgagee with possession or licensee, of any land or building belonging to the institution or endowment and which is appurtenant to or which adjoins the institution or endowment or any tank, well, spring or water course appurtenant to the institution or endowment whether situated within or outside the prakarams, mandapams, court-yards or corridors of the institution or endowment, shall make use of the land, building or space so as to mar the artistic appearance or view or the religious atmosphere of the institution or endowment. The Commissioner, shall, by order and for reasons to be recorded therein, terminate or cancel the lease, mortgage, or license, as the case may be, of any person who contravenes the aforesaid provision, after giving the person an opportunity of making his representation against the proposed termination or cancellation and require such person to deliver possession of the land, building or space, as the case may be, to the trustee before the date specified in the order;

(b) Where such person fails to deliver possession as aforesaid, before the date specified, the Commissioner may direct the Deputy Commissioner concerned to take action under the provisions of Chapter-XI;

(c) Nothing in this sub-section shall be construed as disentitling the person who is dispossessed of any property under this sub-section from recovering any amount which is lawfully due to him from the institution or endowment under the lease, licence or mortgage, as the case may be.

(3) The utilization or investment of the amount realized by any transaction under sub-section (1) and in the case of a mortgage, the discharge of the mortgage within a reasonable period, shall be made by the trustee, subject to the approval of the Commissioner.

(4) A copy of the order made by the Commissioner under this section shall be communicated to the Government and to the trustee and shall be published in such manner as may be prescribed.

(5) The trustee may, within ninety days from the date of the communication of the order under sub-section (4), and any person having interest may, within ninety days from the date of publication of such order, prefer an appeal to the Government to modify the order or set it aside.

(6) Notwithstanding anything contained in the first proviso to clause (c) of sub-section (1), the Government may call for and examine the record of the Commissioner in respect of the order passed by him under this section to satisfy themselves as to the legality or correctness of such order or regularity or propriety thereof and if, in any case it appears to the Government that such order should be modified, annulled, reversed or remitted for reconsideration, they may pass order accordingly:

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

(7) The Government may stay the execution of any such order pending the exercise of their powers under sub-section (6) in respect thereof.

(8) Nothing in this section shall apply to the leasing or licensing of any land or building or space mentioned in sub-

section (2) for the purpose of providing amenities to pilgrims or of vending flowers or other articles used for worship or of holding for specified periods, fairs or exhibitions during festivals connected with the institution or endowment.

Invalidation of un-authorized sale.

81. Where before the commencement of this Act, any sale exchange, or mortgage of any immovable property belonging to any charitable or religious institution or endowment is effected, without the prior sanction of the Commissioner or Government, such transaction shall be null and void and shall be deemed never to have been effected and accordingly no right or title in such property shall vest in any person acquiring the property by such transaction and any such property shall be deemed to be the property of the institution or endowment concerned and any person in possession of such property shall be deemed to be an encroacher and thereafter the provisions of sections 84 and 85 shall apply.

Lease of agricultural Lands.

82. (1) Any lease of agricultural land belonging to Agricultural Lands, or given or endowed for the purpose of any institution or endowment subsisting on the date of commencement of this Act shall, notwithstanding anything in any other law for the time being in force, held by a person who is not a landless poor person stands cancelled.

(2) In respect of leases of agricultural lands [77][other than those lands situated in Municipalities and Municipal Corporations] held by landless poor person for not less than six years continuously such person shall have the right to purchase such lands for a consideration of seventy five per-centum of the prevailing market value of similarly situated lands at the time of purchase and such consideration shall be paid in four equal installments in the manner prescribed.

77. Inserted by Act No.33 of 2007.

Such sale may be effected otherwise than by tender-cum-public auction:

78[Provided that if such small and marginal farmers who are not able to purchase the land will continue as tenants provided, if they agree to pay at least two third of the market rent for similarly placed lands as lease amount.

Explanation:— For the purpose of this sub-section _landless poor person' means a person whose total extent of land held by him either as owner or as cultivating tenant or as both does not exceed 1.011715 hectares (two and half acres) of wet land or 2.023430 hectares (five acres) of dry land and whose monthly income other than from such lands does not exceed thousand rupees per mensum or twelve thousand rupees per annum. However, those of the tenants who own residential property exceeding two hundred square yards in Urban Area shall not be considered as landless poor for the purpose of purchase of endowments property.]

79[Explanation II :- For the purpose of this sub-section, small and marginal farmer means a person who being a lessee is holding lands in excess of acres 0.25 cents of wet land or acres 0.50 cents of dry land over and above the ceiling limits of acres 2.50 wet or acres 5.00 dry land respectively they may be allowed to continue in lease subject to payment of 2/3rd of prevailing market rent and excess land held if any more than the above limits shall be put in public auction.]

(3) The authority to sanction the lease or license in respect of any property or any right or interest thereon belonging to or given or endowed for the purpose of any

78. Proviso and Explanation substituted by Act No.27 of 2002. 79. Explanation II added by Act No.33 of 2007.

charitable or religious institution or endowment, the manner in which and the period for which such lease or license shall be such as may be prescribed.

(4) Every lease or license of any immovable property, other than the agricultural land belonging to, or given or endowed for the purpose of any charitable or religious institution or endowment subsisting on the date of the commencement of this Act, shall continue to be in force subject to the rules as may be prescribed under sub-section (3).

80[(5) The provisions of the 81[Andhra Pradesh (Andhra Area) Tenancy Act, 1956] and the 82[Telangana Tenancy and Agricultural Lands Act, 1950] shall not apply to any lease of land belonging to or given or endowed for the purpose of any charitable or religious institutions or endowment as defined in this Act.]

Act XVII of 1956.

Act XXI of 1950.

CHAPTER-XI
ENCROACHMENTS

Encroachments on charitable or religious institution or endowment, the eviction of encroachers.

83. (1)Where the Assistant Commissioner having jurisdiction, either suo motu or upon a complaint made by the trustee has reason to believe that any person has encroached upon (hereafter in this Chapter referred to as _encroacher') any land, building, tank, well, spring or water-course or any space belonging to the institution or endowment and under any of the provisions of this Act, the Assistant Commissioner shall report the fact together with relevant particulars to the 83[Endowments Tribunal] having

80. Sub-section (5) added by Act No.27 of 2002.

81. Andhra Area Act.

82. Adapted by G.O.Ms.No.46, Law (F) Department, dated 01.06.2016. 83. Substituted by Act No.33 of 2007.

jurisdiction over the division in which the institution or endowment is situated.

Explanation:— For the purpose of this Chapter the expression ‗encroacher' shall mean any person who unauthorizedly occupy any land or building or space and deemed to include any person who is in occupation of the land or building or space without the approval of the competent authority sanctioning lease or mortgage, or license and also a person who continues to remain in the land or building or space after the expiry or termination or cancellation of the lease, mortgage or license in respect thereof granted to him or it.

(2) Where, on a perusal of the report received by him under sub-section (1), the [84][Endowments Tribunal] finds that there is a prima facie case of encroachment, [84][it] shall cause to be served upon the encroacher a notice specifying the particulars of the encroachment and calling on him to show cause before a certain date why an order requiring him to remove the encroachment before the date specified in the notice should not be made. A copy of the notice shall also be sent to the trustee of the institution or endowment concerned.

(3) The notice referred to in sub-section (2) shall be served in such manner as may be prescribed.

(4) Where after considering the objections, if any, of the encroacher received during the period specified in the notice referred to in sub-section (2) and after conducting such enquiry as may be prescribed, the [84][Endowment Tribunal] is satisfied that there has been an encroachment, [84][it] may, by order, require, the encroacher to remove the encroachment and deliver possession of the land or

84. Substituted by Act No.33 of 2007.

building or space encroached upon to the trustee before the date specified in such order.

(5) The order of the [85][Endowment Tribunal] under sub-section (4) shall be in writing and shall contain the grounds on which he has passed the order.

(6) During the pendency of the proceedings, the [85][Endowment Tribunal] shall order the encroacher to deposit such amount as may be specified by [85][it] in consideration of the use and occupation of the properties in question in the manner prescribed.

Mode of eviction of the encroachments as directed by the Endowments Tribunal.

[86][84. (1) Where within the period specified in the order under sub-section(4) of section 83, the encroacher has not removed the encroachment and has not vacated the land, building or space, the Assistant Commissioner having jurisdiction over the sub-division may remove the encroachment and obtain possession of the land, building or space, encroached upon, taking such police assistance as may be necessary. Any Police Officer whose help is required for this purpose shall be required to render the necessary help to the Assistant Commissioner.

(2) Nothing in sub-section (1) shall prevent any person aggrieved by any order of the Endowments Tribunal under sub-section (4) of section 83

from preferring an appeal before the High Court to establish that the Charitable or Religious Institution or Endowment has no title to the land, building or space:

Provided that no appeal shall be preferred after expiry of ninety days from the date of receipt of the order under sub-section (4) of section 83:

85. Substituted by Act No.33 of 2007.

86. Section 84 substituted by Act No.33 of 2007.

Provided further that no such appeal shall be preferred by a person who is let in to the possession of land, building or space, or who is a lessee, licencee or mortgagee of institution or endowment.]

Encroachment by group of persons belonging to charitable and religious institutions and their eviction.

87[85. (1) Where the Deputy Commissioner knows or has reason to believe that a group or groups of persons, without any entitlement and with the common object of occupying which is the property belonging to charitable or religious institution or endowment, are occupying or have occupied any land, such land and if such group or groups of persons have not vacated the land on demand by the Deputy Commissioner or any officer authorized by him in this behalf, he shall make an application to the Endowments Tribunal having jurisdiction over the area in which the institution or endowment is situated for eviction of encroachers.

(2) Where, in any proceedings taken under this section, or in consequence of anything done under this section, a question arises as whether any land is the property of the charitable or religious institution or endowment, such land shall be presumed to be the property of the charitable or religious institution or endowment until the contrary is proved.

(3) Notwithstanding anything in this Act, any order of eviction passed by the Endowments Tribunal under sub-section (1) shall be final and shall not be questioned in any court.]

Penalty for offences in connection with encroachment.

86. (1) Any person who, on or after the commencement of this Act continues to be in occupation otherwise than by lawful possession, of a land belonging to a charitable or religious institution or endowment shall be guilty of an offence under this Act.

87. Section 85 substituted by Act No.33 of 2007.

(2) Whoever contravenes the provisions of sub-section (1), shall on conviction be punished with imprisonment for a term which shall not be less than six months but which may extend to five years and with fine which may extend to five thousand rupees.

(3) No Court shall take cognizance of an offence punishable under sub-section (2) except on the complaint in writing of the Commissioner.

(4) No offence punishable under sub-section (2), shall be inquired into or tried by any court inferior to that of a Magistrate of the First Class.

CHAPTER-XII.
Enquiries.

Power of Endowments Tribunal to decide certain disputes and matters.

88[87. (1) The Endowments Tribunal having jurisdiction shall have the power, after giving notice in the prescribed manner to the person concerned, to enquire into and decide any dispute as to the question,-

(a) whether an institution or endowment is a charitable institution or endowment;

(b) whether an institution or endowment is a religious institution or endowment;

(c) whether any property is an endowment, if so whether it is a charitable endowment or a religious endowment;

88. Section 87 substituted by Act No.33 of 2007.

(d) whether any property is a specific endowment;

(e) whether any person Is entitled by custom or otherwise to any honor, emoluments or perquisites in any charitable or religious institution or endowment and what the established usage of such institution or endowment is in regard to any other matter;

(f) whether any institution or endowment is wholly or partly of a secular or religious character and whether any property is given wholly or partly for secular or religious uses; or

(g) where any property or money has been given for the support of an institution or endowment which is partly of a secular character and partly of a religious character or the performance of any service or charity connected with such institution or endowment or the performance of a charity which is partly of a secular character and partly of a religious character or where any property or money given is appropriated partly to secular uses and partly to religious uses, as to what portion of such property or money shall be allocated to secular or religious uses;

(h) whether a person is a founder or a member from the family of the founder of an institution or endowment.

(2) The Endowments Tribunal may, pending its decision under sub-section (1), pass such order as it deems fit for the administration of the property or custody of the money belonging to the institution or endowment.

(3) The Endowments Tribunal may while recording its decision under sub-section (1) and pending implementation of such decision, pass such interim order as it may deem fit for safeguarding the interests of the institution or endowment and for preventing damage to or loss or

misappropriation or criminal breach of trust in respect of the properties or moneys belonging to or in the possession of the institution or endowment.

(4) The presumption in respect of matters covered by clauses (a), (b), (c), (d) and (e) in sub-section (1) is that the institution or the endowment is a public one and that the burden of proof in all such cases shall lie on the person claiming the institution or the endowment to be private or the property or money to be other than that of a religious endowment or specific endowment, as the case may be.

(5) Notwithstanding anything contained in the above sub-sections the Deputy Commissioner having jurisdiction shall continue to enquire into and decide the disputes referred to in sub-section (1) until the constitution of the Endowments Tribunal.]

Right of appeal against the decision of the Endowments Tribunal under section 87.

[88][88. Any person aggrieved by the decision of the Endowments Tribunal under section 87 [90][XXX] may, within ninety days from the date of receipt of the decision prefer an appeal to the High Court.]

Compromise how to be made.

89. (1) No suit, application or appeal pending before a court which relates to charitable or religious institution or endowment, shall be withdrawn or compromised by the trustee or other person in charge of the management of such institution or endowment except with the previous sanction of the Commissioner.

(2) Where the Commissioner considers that any claim, demand, or cause of action for suing in respect of the affairs, funds, or properties of the charitable or a religious institution or endowment shall, in the interests of the

89. Section 88 with marginal heading substituted by Act No.33 of 2007. 90. The expression ―and section 119‖, omitted by G.O.Ms.No.37, Revenue (Endowment.I) Department, dated 01.11.2014.

institution or endowment be compromised without instituting or without continuing any suit or other legal proceeding and if the other party to such suit or other legal proceedings is willing to enter into a compromise under the terms and conditions which the Commissioner considers acceptable in the interest of the institution or endowment, the Commissioner may, for reasons to be recorded in writing pass an order directing the trustee or other person deferred to in sub-section (1) to enter into such compromise:

[91][Provided that the Commissioner shall pass an order after taking into consideration the recommendations of the committee of the three officers drawn from Endowments, Revenue and Law Department to be constituted for this purpose.]

CHAPTER - XIII
APPEALS, REVISION, REVIEW, ETC.,

Appeal in certain cases.

90. (1) Any person aggrieved may, within ninety days from the date of receipt by him of an order, to appeal against such order where it is passed by,—

(i) the Commissioner under sub-section (4) of section 25, sub-section (1) of section 28, sub-section (2) or sub-section (3) of section 61, sub-section (1) of section 66 and sub-sections (1) and (2) of section 73, to the Government;

(ii) the Deputy Commissioner or the Assistant Commissioner, as the case may be, under sub-section (4) of section 25, sub-section (1) of section 28, sub-sections (1) and (2) of section 73, to the Commissioner.

91. Proviso of sub-section (2) of section 89 added by Act No.33 of 2007.

Revision.

91. The High Court may call for the record of any case,—

(i) which has been decided by a court and in which no appeal lies thereto;

(ii) which has been decided by the District Court in an appeal under section 88;

(iii)which has been decided by the Government in an appeal under section 90; or

(iv) which has been decided by the Government under sub-section (1) of section 28.

If such court or the Government appears—

(a) to have exercised a jurisdiction not vested in it or them by law;

(b) to have failed to exercise a jurisdiction so vested; or

(c) to have acted in the exercise of its or their jurisdiction illegally or with material irregularity,

the High Court may make such order in the case as it thinks fit.

Powers of the Commissioner to call for records and pass orders.

92. (1) The Commissioner may either suo motu or on an application, call for and examine the record of any Deputy Commissioner or Assistant Commissioner, or of any other Officer subordinate to him or of any Executive Officer or any trustee of a charitable or religious institution or endowment, other than a math or a specific endowment attached to a math, in respect of any administrative or quasi-judicial decision taken or order passed under this Act, but not being a proceeding in respect of which a suit or an appeal or

application, or reference to a Court is provided by this Act to satisfy himself as to the correctness, legality or propriety of such decision or order taken or passed, and if in any case, it appears to the Commissioner that such decision or order should be modified, annulled, reversed or remitted for reconsideration, he may pass orders accordingly.

(2) The Commissioner shall not pass any order prejudicial to any party under sub-section (1), without giving him an opportunity for making representation.

(3) The Commissioner may stay the execution of any decision or order of the nature referred to in sub-section (1) pending the exercise of his powers under the said sub-section in respect thereof.

(4) Every application to the Commissioner for the exercise of his powers under this section shall be preferred within ninety days from the date on which the order or proceeding to which the application relates was received by the applicant.

Power of Government to call for records and pass orders.

93. (1) The Government may either suo motu or on an application call, for and examine the record of the Commissioner or any Deputy Commissioner or any Assistant Commissioner or any other Officer subordinate to them, or of any Executive Officer or any trustee of a charitable or religious institution or endowment, other than a math or specific endowment attached to a math, in respect of any administrative or quasi-judicial decision taken or

order passed under this Act, but not being a proceeding in respect of which a suit or an appeal or application, or a reference to court is provided by this Act, to satisfy themselves as to the correctness, legality or propriety of such, decision or order taken or passed, and if in any case, it appears to the Government that such decision or order

should be modified, annulled, reversed or remitted for reconsideration, they may pass orders accordingly:

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

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

(3) No application to the Government for the exercise of their power under this section shall be made in respect of any matter unless an application had already been made in respect of the same matter to the Commissioner under section 92 and had been disposed of by him.

(4) Every application to the Government for the exercise of their powers under this section shall be made within ninety days from the date on which the decision or order to which the application relates was received by the applicant.

Review.

94. The Government may either suo motu, or on an application from any person interested made within ninety days of the passing of an order under section 93, review any such order if it was passed by them under any mistake, whether of fact or of law, or in ignorance of any material fact. The provisions in the proviso to sub-section (1) and sub-section (2) of section 93, shall also apply to any proceeding under this section.

[92][CHAPTER - XIV.

TIRUMALA TIRUPATHI DEVASTHANAMS

[95 to 131.[XXX]]

CHAPTER - XV.

MISCELLANEOUS

Power of Commissioner to transfer proceedings etc.,

132. (1) The Commissioner shall have power at any stage to transfer any proceeding pending before a Regional Joint Commissioner, Deputy Commissioner or an Assistant Commissioner either to his own file, or to another Regional Joint Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, for disposal.

(2) Any person aggrieved by an order passed, by the Commissioner under sub-section (1) may appeal to the Government who may pass such orders thereon as they may deem fit.

Duty of trustees etc., to hand-over charge to successor and

133. (1) Where a person, who,—

(a) is or has been a trustee on the ground of succession of an

institution or endowment; or

(b) is appointed as trustee, Executive Officer, Office-holder or servant of such institution or endowment; or

(c) is appointed to discharge the functions of a trustee of such institution or endowment, in accordance with the provisions of this Act, in any scheme in force at the time of commencement of this Act,

procedure for recovery of possession of institution etc., in case of default.

92. Sections 95 to 131 under Chapter XIV dealing with Tirumala Tirupathi Devasthanams omitted by G.O.Ms.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

ceases to be such, hereditary trustee, trustee, Executive Officer, Office-holder or servant or ceases, to discharge the functions of the trustee (hereinafter referred to as the ―ex-office-holder‖), on account of the expiry of his term of office or by reason of his suspension, removal or dismissal from office, it shall be the duty of such ex-office-holder, to hand over charge of his office and deliver possession of the records, accounts, properties of the institution or endowment including cash to the person, who succeeds him or is appointed in his place (hereinafter called the _successor‘) or to the Executive Officer within seven days from the date of service in the prescribed manner of the order directing him to hand over charge of the office to his successor or to the Executive Officer, and if he fails to do so without sufficient cause, he shall be punishable with fine which may extend to one thousand rupees.

(2) (a) Where the successor or the Executive Officer is resisted in or prevented from, obtaining the possession of the records, accounts or properties of the institution or endowment by such ex-office-holder or by any person claiming or deriving title from him or by any person who is otherwise not entitled to be in such possession, any Magistrate of the First Class having jurisdiction shall, on an application made by the successor or the Executive Officer, by an order after notice to the ex-office-holder direct delivery of the possession of such records, accounts and properties of the institution or endowment, to the successor or to the Executive Officer within the time specified in such order.

(b) Every application made under clause (a) shall be accompanied by a certified copy of the order of appointment of the successor along with a certificate issued by the Commissioner in such form and after following such procedure as may be prescribed stating that the records, accounts and properties specified therein belong to the institution or endowment.

(3) Where the ex-office holder fails to deliver possession of the records, accounts or properties within the time specified in the order of the Magistrate under sub-section (2), he shall be punishable with imprisonment which may extend to six months or with fine, which may extend to two thousand rupees or with both; and the Magistrate shall cause the possession of the records, accounts or properties to be delivered to the successor, taking such police assistance as may be necessary.

(4) The order of appointment of the successor and the certificate referred to in clause (b) of sub-section (2) shall not be called in question in the proceedings before the, Magistrate under this section.

(5) Nothing in this section shall bar the institution of a suit in a competent court by any person aggrieved by an order under this section for

establishing his title to the properties specified in the certificate referred to in sub-section (2).

Trustee not to lend or borrow money without sanction.

134. A trustee or an Executive Officer or other person who is in charge of the administration of a charitable or religious institution or endowment, shall not lend or borrow money on behalf of the charitable or religious institution or endowment, except with the sanction of such authority, and subject to such conditions, as may be prescribed.

Dissolution of the Board of Trustees.

135. Where at any time it appears to the Government that any Board of Trustees has failed to perform its functions or has exceeded or abused any of the powers conferred upon it by or under this Act resulting in material loss or loss of prestige to the institution or endowment, the Government may communicate the particulars thereof to the Board of Trustees and if the Board of Trustees fails to remedy such defect, excess, or abuse or to give a satisfactory explanation

therefor within such time as the Government may fix in this-behalf, the Government may dissolve the Board of Trustees.

Cost of proceedings etc.,

136. (1) The costs, charges and expenses of and incidental to any suit, appeal or application to a court under this Act shall be in the discretion of the court which, may, subject to the provisions of section 67, direct the whole or any part of such costs, charges and expenses to be met from the property or income of the charitable or religious institution or endowment concerned or to be borne and paid in such manner and by such person as it thinks fit.

(2) The costs, charges and expenses of and incidential to, any appeal, application or other proceedings before the Government, Commissioner, Additional Commissioner or Joint Commissioner or Regional Joint Commissioner, Deputy Commissioner or an Assistant Commissioner, as the case may be, shall be in their discretion, and they shall have power to determine by whom or out of what funds and to which extent such costs, charges and expenses are to be paid; and the order passed in this regard may be transferred to the Revenue Divisional Officer for recovery of such amounts as arrears of land revenue.

Appointment of specified authority by Government in certain cases.

137. Where the Board of Trustees have ceased to function after the expiration of its term or where the Board of Trustees has been dissolved under section 135, the Government may, for reasons to be recorded, appoint a specified authority and cause any or all of the powers and functions of the Board of trustees to be exercised and performed by such specified authority for such period not exceeding one year as they may think fit.

Public Officers to furnish copies or extracts from certain documents.

138. Notwithstanding anything in any law, the Commissioner, Additional Commissioner, Regional Joint Commissioner, Deputy Commissioner or Assistant Commissioner shall have power to require any person

having custody of any record, register, report or other document relating to a charitable or religious institution or endowment or any movable or immovable property of such institution or endowment, to furnish copies of, or extracts from any such document and every such person shall, on such requisition furnish them.

Power to enter and inspect.

139. The Commissioner, Additional Commissioner, Regional Joint Commissioner, Deputy Commissioner or an Assistant Commissioner shall, subject to such conditions and restrictions as may be prescribed, be entitled to enter at any time between 9-00 A.M. and 6-00 P.M. any premises of the institution or endowment and to inspect in any public office, any record, register or other document or any movable or immovable property relating to a charitable or religious institution or endowment.

Bequest under will for benefit of charitable or religious institution or endowment.

140. (1) Notwithstanding anything in any other law for the time being inforce, where under any will, a request has been made in favour of a charitable or religious institution or endowment or such institution or endowment is created, it shall be the duty of the executor under the will and also the registration authority to forward a copy thereof to the Assistant Commissioner within whose jurisdiction such will was or is required to be registered, [93][XXX].

(2) No probate of any such will or letters of administration with such will annexed shall be granted by any court unless it is satisfied that a copy of such will has been forwarded to the authorities as provided by sub-section (1).

93. Omitted by G.O.Ms.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

Court fee to be paid as specified in the Third Schedule.

141. Without prejudice to the provisions of the [94]Telangana Court fees and Suits Valuation Act, 1956, the proper fees chargeable in respect of the documents described in column (2) of the Third Schedule shall be the fees indicated in column (3) thereof.

Act VII of 1956.

Savings.

142. Nothing In this Act shall—

(a) affect any honor to which any person is entitled by custom, the performance of or interference with the religious worship, ceremonies and poojas in religious institutions according to the sampradayams and Agamas followed in such institutions; or

(b) authorize any interference with the religious or spiritual functions of the head of a math including those relating to the imparting of religious instructions or rendering of spiritual service.

Property of charitable or religious institution or endowment not to vest under the law after commencement of this Act.

143. Nothing in any law of limitation for the time being in force shall be deemed to vest in any person the property or funds of any charitable or religious institution or endowment which had not vested in such person or his predecessor in title before [95][the 26th January, 1967.] of limitation

Abolition of shares in Hundi and other

144. Notwithstanding any judgement, decree or order of any Court, Tribunal or other authority, or in any scheme, custom,

Rusums. usage or agreement, or in any manual prepared by any institution or in any Farmana or Sanad or any deed or order of the Government to the contrary governing any charitable or religious institution or endowment, all shares which are payable or being paid or given or allowed at the

94. Adapted by G.O.Ms.No.45, Law (F) Department, dated 01.06.2016. 95. Substituted by G.OMs.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

commencement of this Act to any Trustee, Dharmakartha, Mutawaili, any office holder or servant including an Archaka or Mirasidar and share or shares, in the Kanukas offered either in kind or in cash or both by the devotees either in Hundi, Plate or otherwise, or any rusum in the Archana or Seva tickets and tickets for tonsuring or any rusums collected from the person for the performance of marriage or Upanayanam and the like, all offerings made in the premises of the Temple or at such places as may be specified by the Trustee, all Prasadams and Panyarams offered either by the Temple or devotees, and such other kinds of offerings, all scares in the lands of the institution or endowment allotted or allowed to be in possession and enjoyment of any archaka, office holder or servant towards remuneration, or otherwise for rendering service and for defraying the Padithara m and other expenses connected with the service or management of the Temple shall stand abolished with effect on and from the commencement of this Act:

96[Provided that the above said provision shall be applicable only for those institutions whose annual income as defined under section 65 exceeds Rs.5.00 lakhs per annum:

Provided further that notwithstanding anything contained in this section, the Commissioner shall be competent to frame a separate scheme in case of such institutions where he satisfies himself for the reasons to be recorded in writing that framing of such a scheme is necessary stipulating the conditions of service and payment of emoluments to the Archakas, office holders and servants of the institution. Such a scheme shall come into force only after approval of the Dharmika Parishad.]

96. Provisos to section 144 added by Act No.33 of 2007.

Explanation:— For the purposes of this sub-section, the cooked rice or such other things offered to the diety towards ―Nitya Nyvedyam‖ alone as per the dittam, permitted by the Executive Officer or trustee to be appropriated by the Archaka or other servants of the temple shall not be considered as offerings.

Adoption or amalgamation of institutions and endowments.

145. (1) Where the Commissioner has reason to believe that any religious institution is not capable of maintaining out of its funds, he may, in the interest of proper management or administration, subject to such restrictions and conditions as he may deem fit, direct the amalgamation or as the case may be, the adoption of such religious institution by any other religious institution having similar objects and capable of managing such institution and thereupon the trustee of the institution to which it is amalgamated or by which it is adopted shall maintain and administer such institution:

97[Provided that the conditions to be satisfied for any such adoption or amalgamation shall be as may be prescribed.]

(2) On such amalgamation or adoption the institutions shall be deemed to comprise a single institution and administered as if they were a single institution published under section 6.

(3) Where the institution so amalgamated or as the case may be adopted under sub-section (1) subsequently found to be capable of being managed, by itself, the Commissioner may in the interest of proper management of administration, revoke the orders issued under sub-section (1) and thereupon the institution shall manage its affairs independently out of its funds.

97. Proviso to section 145 added by Act No.33 of 2007.

(4) An appeal shall lie to the Government against the orders passed by the Commissioner under sub-section (1) or sub-section (3).

Constitution of Renovation Committee and its liability.

146. (1) The Government may constitute a renovation committee to any religious or charitable institution consisting of persons with qualifications prescribed in section 18 and subject to disqualifications specified in section 19.

(2) The composition of the Committee, the term of the Office of the members of the Committee and other matters relating to the functions of the committee shall be such as may be prescribed.

(3) The provisions in Chapter VII except section 57 shall apply to the renovation committee.

Imposing of fines other and executions.

147. (1) If any trustee including the Executive Officer or person in whom the administration of an institution or endowment is vested or any agent of, or person working under the trustee,-

(a) refuses, neglects or fails to comply with the provisions of sections 43, 56 or 133;

(b) refuses, neglects or fails to furnish such accounts, returns, reports or other information relating to the administration of the institution or endowment or its funds, property or income or the application thereof, at such time and in such manner as the the Commissioner, the Additional Commissioner, the Regional Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner may require; or

(c) refuses to permit, or causes obstruction to, or inspection by the Commissioner, Additional Commissioner,

Joint Commissioner, Regional Joint Commissioner, Deputy Commissioner, or an Assistant Commissioner, of any movable or immovable property belonging to or of any records, correspondence, plans, accounts and other documents relating to the institution of endowment, neglects or fails to produce them for inspection, the trustee or where there is more than one trustee, each of the trustees shall be punishable with a fine which may extend to two hundred rupees and in case the act or default complained of continues for more than one month with a further fine which may extend to one hundred rupees for every week or part thereof during which the act or default so continues.

(2) No Court shall take cognizance of an offence punishable under, sub-section (1) except on the complaint in writing of the Commissioner.

(3) No offence punishable under sub-section (1) shall be enquired into or tried by any Court inferior to that of a Magistrate of the First class.

(4) The Commissioner may accept from any trustee who has committed or is reasonably suspected of having committed any of the offences referred to, in sub-section (1), by way of composition of such offence, a sum of money not exceeding one thousand rupees.

(5) Any fine imposed under sub-section (1) or any money payable by way of composition under sub-section (4) shall be paid by the trustee from his own funds and not from the funds of the institution concerned.

Recovery of contributions etc., as arrears of land revenue.

148. (1) The Revenue Divisional Officer or the Deputy Commissioner within whose jurisdiction any property of the trustee or other person from whom an amount is recoverable by way of surcharge under the provisions of this Act is situated shall, on a requisition made by the

Commissioner, recover such amount as if it were an arrear of land revenue and pay the same to the charitable or religious institution or endowment concerned.

(2) Where the trustee fails to pay the contribution and other costs due to the Government within the time allowed, the Revenue Divisional Officer or the Deputy Commissioner within whose Jurisdiction any property of the institution or endowment is situate, shall on requisition made to him in the prescribed manner by the Commissioner and subject to the provisions of this section recover such amount as if it were an arrear of land revenue.

(3) (a) on receipt of a requisition under sub-sections (1) and (2) the Revenue Divisional Officer or the Deputy Commissioner shall issue a notice to the trustee or other person concerned,—

(i) requiring him to pay within fifteen days from the date of service thereof, the amount mentioned in the requisition and specified in the notice; and

(ii) stating that on default, such amount will be recovered as if it were an arrear of land revenue.

(b) if, within the period of fifteen days aforesaid the amount demanded is not paid, the Revenue Divisional Officer or Deputy Commissioner shall proceed to recover the amount specified in the notice together with the charges of collection, as if it were an arrear of land revenue.

(4) The Revenue Divisional Officer or the Deputy Commissioner shall on receipt of a requisition under sub-section (2) withheld the amount mentioned therein out of the tasdik or any other allowance or amount payable by the Government to the institution or endowment concerned and where the tasdik or other allowance or amount is insufficient

for the purpose, the Revenue Divisional Officer or the Deputy Commissioner shall withhold the allowance of amount available and recover the balance, as if it were an arear of land revenue.

(5) Places of worship including temples, tanks and places where Utsavas are performed, Idols, Vahanams, Jewels and such vessels, and other articles of the institution or endowment as may be necessary in accordance with the usage of the institution or endowment for purposes of worship or processions shall not be liable to be proceeded against in pursuance of sub-sections (2), (3) and (4).

(6) Instead of selling the property under the provisions

Act II of 1864. of the 98[Telangana Revenue Recovery Act, 1864] it shall be open to the Revenue Divisional Officer or the Deputy Commissioner at the instance of the Commissioner to appoint a receiver to take possession of the property or such portion thereof as may be necessary and collect the income thereof until the amount to be recovered is realised. The remuneration, if any, paid to the Receiver and the other expenses incurred by him shall be paid out of the institution or endowment concerned after providing for the purposes specified in item (i) of clause (o) of sub-section (2) of section 57.

(7) No suit, prosecution or other legal proceedings shall be entertained in any court of law against the Government or any officer or other employee of the Government for anything done or intended to be done in good faith in pursuance of this section.

(8) The powers exercisable by the Revenue Divisional Officer, or the Deputy Commissioner under this Section, except the power to appoint a Receiver under sub-section

98. Adapted by G.O.Ms.No.46, Law (F) Department, dated 01.06.2016.

(6) shall also be exercisable by any other officer not below the rank of a Mandal Revenue Officer or an Assistant Commissioner authorized by the Revenue Divisional Officer or by the Deputy Commissioner as the case may be to this behalf.

Procedure and powers at enquiries under this Act.

149. (1) Where a Commissioner, Additional Commissioner or Regional Joint Commissioner, a Deputy Commissioner or Assistant Commissioner makes an enquiry or hears an appeal under this Act, the enquiry shall be made and the appeal shall be heard as nearly as may be, in accordance with the procedure applicable under the Code of Civil Procedure, 1908 to the trial of suits or the hearing of appeals, as the case may be.

Central Act V of 1908.

(2) The provisions of the Indian Evidence Act, 1872 and the Indian Oaths Act, 1969 shall, so far as may be, apply to such inquiries and appeals.

Central Act I of 1872.

Central Act 44 of 1969.

(3) The Commissioner, Additional Commissioner, or Joint Commissioner, Regional Joint Commissioner Deputy Commissioner or Assistant Commissioner holding such an inquiry or hearing such an appeal shall be deemed to be a person acting judicially within the meaning of the Judicial Officers' Protection Act, 1850.

Central Act 18 of 1950.

Notification, orders etc., under the Act not to be questioned in Courts of Law.

150. Save as otherwise expressly provided in this Act, no notification or certificate issued, order passed, decision made, proceedings, or action taken or other things done under the provisions of this Act, by the Government, the Commissioner, the Additional Commissioner or the Regional Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner shall be liable to be questioned in any court of law.

Bar of Jurisdiction.

151. No suit or other legal proceeding in respect of the administration or management of an institution or endowment or any other matters of dispute for determining or deciding for which provision is made in this Act shall be instituted in any court of Law except under and in confirmity with the provisions of this Act.

Constitution of Parishad.

[99][152. (1) The Government shall, by notification in the Telangana Dharmika [100]Telangana Gazette constitute the [100]Telangana Dharmika Parishad for the State consisting of the following members, namely,-

[100][(i) Chairman, who shall be a devout Hindu and has experience and commitment to improve the Hindu temple system to be nominated by the Government;]

(ii) The Principal Secretary/ Secretary to Government, Revenue Department in charge of religious and Charitable Institutions and Endowments;

(iii) The Commissioner of Endowments who shall be member secretary;

[101][(iv) [XXX]]

(v) one representative each from the Chairman of Boards of Trustees from section 6 (a) (i) and (ii), section 6 (b) (i) and (ii), section 6 (c) (i) and (ii) and two Mathadhipathis published under section 6 (d) of the Act;

99. Section 152 substituted by Act No.33 of 2007.

100. Substituted by in G.OMs.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

101. Omitted by in G.OMs.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

(vi) Retired Senior Officer of the Government who is a devout Hindu and has experience of and commitment to improve the Hindu Temple System, to be nominated by the Government;

(vii) A retired senior officer of the Endowments Department;

(viii) Retired Judge of the High Court who is a devout Hindu and has commitment to improve the Hindu Temple System;

(ix) A legal luminary/Advocate aged more than 62 years who is a devout Hindu and has experience and has commitment to improve the Hindu temple system.

(x) two prominent philanthropists who have a track record of establishment, maintenance and supporting various endowments, Charitable and Hindu religious institutions to be nominated by the Government;

(xi) two Agama pandits to be nominated by the Government;

(xii) one chartered accountant and who is a Devout Hindu and has a commitment to improve the Hindu temple system, to be nominated by the Government.

[102][(xiii) two archakas, one from South Telangana and another from North Telangana, from the temples specified in section 6 (a) (ii) of the Act.]

102. Added by G.OMs.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

(2) The Parishad may for the purpose of consultation, invite any person having experience and specialized knowledge in any subject under its consideration to attend its meetings and every such person shall be entitled to such allowances as may be prescribed.

(3) The Powers, functions and term of office etc., of the members of [103]Telangana Dharmika Parishad shall be such, as may be prescribed.

(4) The Government may by order delegate its powers and functions to the [103]Telangana Dharmika Parishad.]

Power to make rules.

[103][153. (1) The Government may, after previous publication and by notification in the Telangana Gazette, make rules for carrying out all or any of the purposes of this Act.

(2) Every rule made under this Act shall immediately after it is made, be laid before the Legislature of the State if it is in session, and if it is not in session, in the session immediately following for a total period of fourteen days which may be comprised in one session or in two successive sessions and if, before the expiration of the session in which it is so laid or the session immediately following the Legislature of the State agrees in making any modification in the rule or in the annulment of the rule, the rule shall from the date on which the modification or annulment is notified have effect only in such modified form or shall stand annulled, 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.]

103. Substituted by in G.OMs.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

Exemptions.

154. The Government may by notification, exempt from the operation of any of the provision of this Act or any of the rules made thereunder,—

(a) any charitable institution or endowment the administration of which was or is for the time being vested,—

(i) in the Government either directly or through a Committee or Treasurer of Endowments, appointed for the purpose;

(ii) in the official Trustee or in the Administrator General;

(b) any charitable institution or endowment founded for educational purpose or for providing medical relief; or

(c) any institution or endowment which is being well managed by the founder; or

(d) any institution or endowment;

and may likewise vary or cancel such exemption.

Repeals and Savings.

155. (1) The Andhra Pradesh Charitable Hindu Religious and Institutions and Endowments Act, 1966 and the Tirumala Tirupathi Devasthanams Act, 1979 are hereby repealed.

Act 17 of 1966.

Act 20 of 1979.

(2) Notwithstanding such repeal,—

(a) all rules made, notifications or certificates issued, orders passed, decisions made; proceedings taken and other things done by any authority or officer under the repealed Acts shall in so far as they are not inconsistent with this Act be deemed to have been made, issued, passed,

taken or done by the appropriate authority or officer under the corresponding provisions of this Act, and shall have effect accordingly until they are modified, cancelled or superseded under the provisions of this Act;

(b) all powers conferred and all duties imposed by any scheme in force before the commencement of this Act on any court or judge or any other person or body of persons, not being a trustee, an honorary officer or servant of the charitable or religious institution or endowment shall be exercised and discharged by the Commissioner, the Deputy Commissioner or the Assistant Commissioner, as the case may be, in accordance with the provisions of this Act;

(c) all proceedings pending before the Government, any officer, or authority or a trustee under the provisions of the repealed Acts at the commencement of this Act may, in so far as they are not inconsistent with the provisions of this Act, be continued by the appropriate authority under this Act;

(d) any remedy by way of right of application, suit or appeal which is provided by this Act, shall be available in respect of proceedings under the repealed Acts pending at the commencement of this Act, as if the proceedings in respect of which the remedy is sought had been instituted under this Act;

(e) Every member of the Board of Trustees other than a hereditary trustee, Chairman and members of the Tirumala Tirupathi Devasthanams Board lawfully holding office on the date of commencement of this Act shall be deemed to have been duly appointed or as the case may be duly nominated under this Act and shall continue to act as such for the residue of the term of his office and every Board of Trustees or the Board lawfully constituted on the date of

commencement of this Act, shall be deemed to have been duly constituted as a Board of Trustees under this Act, and thereupon exercise all the powers and discharge all the duties entrusted to them under this Act;

(f) every trustee whose term of office had expired prior to the date of commencement of this Act, but who continues in office beyond such date with the concurrence of the competent authority, shall continue as such until a new trustee is appointed under this Act unless in the meanwhile he is removed, dismissed or has resigned or otherwise ceases to be a trustee.

(3) The mention of particular matters in this section shall not be held to prejudice or affect the general application of sections 8 and 18 of the 104[Telangana General Clauses Act, 1891], with regard to the effect of repeals.

Certain enactments cease to apply to charitable religious institutions.

156. The enactments mentioned below shall cease to apply to Charitable and the Hindu Religious Institutions and endowments thereof to which this Act applies; and section 8 and of the 104[Telangana General Clauses Act, 1891], shall apply cessor as if these enactments had been repealed by an 105Telangana Act;

Act I of 1891.

(a) the 106[Andhra Pradesh (Andhra Area) Endowments and Esscheats Regulation, 1817];

Central Act 20 of 1863.

(b) the Religious Endowments Act, 1863;

(c) the Charitable Endowments Act, 1890; Central Act 6 of 1890.

Central Act 14 of 1920.

104. Adapted in G.O.Ms.No.46, Law (F) Department, dated 01.06.2016. 105. Substituted by G.O.Ms.No.37, Revenue (Endowments-I) Department, dated 01.11.2014.

106. Andhra Area Act.

(d) the Charitable and Religious Trusts Act, 1920; and

(e) section 92 and 93 of the Code of Civil Procedure, 1908. Central Act 5 of 1908.

Trustees etc., to be public servants.

157. The trustee or any member of the Board of Trustees or Chairman, the Executive Officer or any office holder or servant of a charitable or religious institution or endowment, shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Validation.

158. (1) Notwithstanding any law, custom or usage, a charitable or religious endowment including an endowment created for such objects as dharma, dharmadaya, punyakarya, or punyadana shall not be deemed to be void, only on the ground that the objects for which it is created, or the persons or objects for the benefit of whom or which it is created are unascertained or unascertainable.

(2) A charitable or religious endowment created for purposes, some of which are charitable or religious and some are not, shall not be deemed to be void in regard to the charitable or religious purpose, only on the ground that it is void in respect of the purposes which are not charitable or religious.

(3) Any disposition of property for charitable or religious purposes shall not be deemed to be void as a charitable or religious endowment, only on the ground that no obligation is annexed to such disposition requiring the person in whose favour it is made to hold it for the benefit of charitable or religious objects.

Power to remove difficulties.

159. If any difficulty arises in giving effect to the provisions of this Act, the Government, may, by order in the 107Telangana Gazette make such provisions, not inconsistent with the purposes or provisions of this Act, as appear to them to be necessary or expedient removing the difficulty.

Overriding effect of the Act.

160. (1) Notwithstanding any compromise, agreement, scheme, judgment, decree or order of a Court, Tribunal or other authority or any custom or usage governing any charitable or religious institution 108[XXX] the provisions of this Act shall, with effect on and from the date of the commencement of this Act, prevail in so far as they relate to the matters governed by the corresponding provisions in any such compromise, agreement, scheme, judgment, decree or order or any custom or usage and such corresponding provisions shall thereafter have no effect.

108[(2) [XXX]]

Archakas and other employees welfare fund.

109[161. (1) Every Religious Charitable Institution 108[XXX] whose annual income exceeds rupees twenty lakhs per

annum as defined under section 65 shall be liable to contribute annually 3% of its income to the Archakas and other Employees Welfare Fund constituted and administered through a Trust Board created for the purpose:

110[XXX]

107. Substituted by G.O.Ms.No.37, Revenue (Endowment) Department, dated 01.11.2014.

108. Omitted by G.OMs.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

109. Sections 161 & 162 added by Act No.33 of 2007.

110. Proviso omitted by G.OMs.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

(2) The fund constituted under sub-section (1) shall be utilized for the welfare of the Archakas and other employees working in the religious, charitable Institutions and endowments in accordance with the terms and conditions of the Trust registered for the purpose.

Constitution of Endowments Tribunal.

162. (1) Government may, for the purpose of this Act, constitute as many Tribunals as it may think fit, for the determination of any dispute, question or the matter relating to a Charitable Institution, Dharmadayam, Religious Charity, Religious Endowments, Religious Institution or any Institution as defined in the Act and also define the local limits and jurisdiction of each of such Tribunals.

(2) Where any application is made relating to any property of the institution which falls within the territorial limits of the jurisdiction of two or more Tribunals, such application may be made to the Tribunal within the local limits of whose jurisdiction the Head Office or the main institution is located and where any such application is made to the Tribunal aforesaid, the other Tribunal or Tribunals having jurisdiction shall not entertain any application for the determination of such dispute, question or other matter.

(3) The Tribunal shall consist of a Chairman and one other member to be appointed by the Government.

(4) The Chairman shall be a person who is or has been a judicial officer not below the rank of a District Judge and a member shall be a person, who holds or has held a post not below the rank of Additional Commissioner of Endowments.

(5) The Government may, from time to time, likewise reconstitute any Tribunal constituted under sub-section (1) or may abolish such Tribunal.

(6) The procedure followed by a Tribunal and the manner of taking decision thereat and the procedure and conduct of its business shall be such as may be prescribed.

(7) No act or proceeding of any Tribunal shall be deemed to be invalid by reason only of the existence of any vacancy among its members or any defect, in the constitution or reconstitution thereof.]

111[FIRST SCHEDULE [XXX]

SECOND SCHEDULE [XXX]]

111. First and Second Schedules omitted by G.OMs.No.37, Revenue (Endowments.I) Department, dated 01.11.2014.

136 [Act No. 30 of 1987]

THIRD SCHEDULE

(see section 141)

COURT FEE PAYABLE FOR DOCUMENTS.

Sl. No.	Description of document.	Proper fee in Rs.
1.	Application for registration of an institution or endowment. ..	5
2.	Any application before any authority. ..	2
3.	Appeal to any authority. ..	25
4.	Revision Petitions to Government and Commissioner. ..	25
5.	Review Petition to Government. ..	50
6.	Suit filed in any Court. ..	100
7.	Appeal to any Court including High Court...	100
8.	Revision to High Court. ..	100

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