EXEMPTION FOR PAYMENT OF CONTRIBUTION AND AUDIT FEES.

(Notification under section 94.)

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

APPENDIX.

NOTIFICATION.

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

---

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

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

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

1. Short title.—These rules may be called the Administration of the Hindu Religious and Charitable Endowments Common Good Fund Rules, 1962.

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

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

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

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

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

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

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

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

THE INSPECTION OF RECORDS, REGISTERS OR DOCUMENTS RULES.*

(G. O. Ms. No. 2321, Revenue, dated 2nd June 1961 as amended by G. O. Ms. No. 275, C.T. & R.E., dated 16th July 1997)

1. These rules may be called the Inspection of Records, Registers or Documents Rules.

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

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

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

---

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

THE FORM OF CERTIFICATE RULES.*

(G. O. Ms. No. 2321, Revenue, dated 2nd June 1961 as amended by G. O. Ms. No. 275 C.T. & R.E., dated 16th July 1997)

1. These rules may be called the Form of Certificate Rules.

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

FORM

Certificate under section 101 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

Certified that the following are the properties :—

... Math situate
... Temple situate
Specific Endowment

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

---

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

Description of properties–

(a) Lands -
District
Taluk
Village
Survey No.
Extent Dry Wet etc.

(b) Houses or Shops -
Door No.
Name of street.
Number of municipal division, if any.
Name of village or town.

(c) Movables –
1. Jewels.
2. Vessels.
3. Vahanams.
4. Other movables.

given under my band and seal, this ..... day of .....

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

3. The Commissioner, Hindu Religious and Charitable Endowments Administration Department shall issue notice and hold an enquiry as prescribed under the first proviso to section 101.

---

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

THE PANNAI CULTIVATION OF LANDS OF RELIGIOUS INSTITUTIONS RULES.*

(G. O. Ms. No. 4055, 23rd September 1961 as amended by G. O. Ms. No. 200, C. T. R & E., dated 30th May 1996)

1. Short title.—These rules may be called the Pannai Cultivation of Lands of Religious Institution Rules.

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

Explanation.—"Executive Authority" means and includes the trustee or trustees, or the Chairman, Board of Trustees, if he is elected or nominated under the provisions of the Act or the scheme settled or deemed to have been settled under the Act in cases where there is no Executive Officer appointed under the Act or the Executive Officer provided he is declared to be the Executive Authority incharge of the administration of the religious institution.

---

* Original rules published in Part V, Page 108 of the *Fort St. George Gazette*, dated 15th October, 1961.

THE APPLICATION AND APPEALS RULES*

(G. O. Ms. No. 3158, dated 29th July 1961 as amended by G. O. Ms. No. 275, C.T. & R.E., dated 16th July 1997)

1. These rules may be called the Applications and Appeals Rules.

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

3. (1) An application to the Government, the Commissioner, the Joint Commissioner, Deputy Commissioner or an Assistant Commissioner not being an application under section 21, 21-A or section 114 shall be headed with a cause title as set out in Form I appended to these rules. The names of the parties shall be separately numbered and described as applicants and respondents, as the case may be.

(2) A memorandum of appeal or an application for revision under section 21, 21-A or section 114 shall be headed with a cause-title setting out the name of the authority against whose decision

---

* Published in Part V, Page 931 of the *Fort St. George Gazette*, dated 30th August 1961.

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

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

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

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

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

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

7. The party presenting an application or memorandum of appeal to the Commissioner, the Joint Commissioner, the Deputy Commissioner or an Assistant Commissioner, as the case may be, shall file along with it as many true copies thereof as there are respondents together with two additional copies. Such copies shall be duly signed by the parties or any of them or their pleader.

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

APPENDIX

FORM I

FORM PRESCRIBED IN RULE 3 (1) OF THE RULES UNDER SECTION 116 (2) (*ii*) OF THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS ACT, 1959 (TAMIL NADU ACT 22 OF 1959)

Before the Government of Tamil Nadu.

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

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

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

Application No. _____ of 19____.

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

Between

Applicants(s)

and

Respondents(s)

FORM II

FORM PRESCRIBED IN RULE 3 (2) OF THE RULES UNDER SECTION 116 (2) (*ii*) OF THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS ACT, 1959 (TAMIL NADU ACT 22 OF 1959)

Before the Government of Tamil Nadu.

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

Revision/Appeal No._____ 19_____.

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

Between

Applicants(s)

and

Respondents(s)

From the Order No._____ dated _____ of the Commissioner / the Joint / Deputy Commissioner / the Assistant Commissioner / the trustee of Sri___

THE HOLDING OF INQUIRIES RULES.*

1. These rules may be called The Holding of Inquiries Rules.

2. An Assistant Commissioner acting under the powers delegated to him under sub-section (3) of section 14 or vested in him under any of the provisions of the Act or the rules made thereunder, the Joint Commissioner, Deputy Commissioner, the Commissioner, the Government, as the case may be, (hereinafter referred to as the appropriate authority) acting under the powers vested in it by any of the provisions of the Act or the rules made thereunder may, in any proceedings taken by or instituted before it under the provisions of the Act, issue notice to the trustees or the Executive Officer of the religious institution concerned or the respondent in any application filed before it to show cause against any action applied for or proposed to be taken.

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

---

* Original rules Published in Part V, of the *Fort St. George Gazette,* dated 30th August, 1961.

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

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

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

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

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

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

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

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

10. Service shall, in all cases, be made in sufficient time before the time specified in the summons for the attendance of the persons summoned, to allow him a reasonable time for preparation and for travelling to the place at which attendance is required.

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

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

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

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

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

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

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

(2) Every application made under this rule shall be supported by an affidavit showing how the record is material to the proceeding in which the application is made, and that the applicant cannot without unreasonable delay or expense obtain a duly authenticated copy of the record or of such portion thereof as the applicant requires, or that the production of the original is necessary for the purpose of justice. If the application is granted, the appropriate authority shall address a letter of request to the officer or the Court in whose custody the record is.

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

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

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

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

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

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

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

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

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