

Viswanathan vs State of Kerala

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Court : Kerala

Decided On : Mar-12-2025

Judge : Honourable Mr. Justice Anil K.Narendran,Honourable Mr.Justice Muralee Krishna S.

Appeal No. : WP(C)/30888/2013

Appellant : Viswanathan

Respondent : State of Kerala

Judgement :

WP(C) NO. 30888 OF 2013 1 2025:KER:21319

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE ANIL K. NARENDRAN &
THE HONOURABLE MR.JUSTICE MURALEE KRISHNA S.
WEDNESDAY, THE 12TH DAY OF MARCH 2025 / 21ST PHALGUNA,
1946 WP(C) NO. 30888 OF 2013 PETITIONERS: 1 VISWANATHAN,
THOTTIYIL HOUSE, OZHOOR P.O., THANALUR (VIA), MALAPPURAM
DISTRICT, PRESIDENT - THANALUR NARASIMHAMOORTHY TEMPLE
COMMITTEE, THANALUR. 2 VELAYUDHAN N.P., NANDHANI
PARAMBIL HOUSE, SECRETARY, THANALUR

NARASIMHAMOORTHY TEMPLE COMMITTEE, THANALUR. BY ADVS. SRI.K.MOHANAKANNAN SMT.A.R.PRAVITHA SRI.H.PRAVEEN KOTTARAKARA SMT.D.S.THUSHARA RESPONDENTS: 1 STATE OF KERALA REPRESENTED BY SECRETARY TO GOVT., REVENUE AND DEVASWOM, THIRUVANANTHAPURAM - 695 001. 2 THE DISTRICT COLLECTOR, MALAPPURAM - 676 505. 3 THE TAHSILDAR TIRUR - 676 101. 4 THE DEPUTY TAHSILDAR, TIRUR - 676 101. WP(C) NO. 30888 OF 2013 2 2025:KER:21319

5 THANALLUR NARASIMHAMOORTHY TEMPLE REPRESENTED BY ITS EXECUTIVE OFFICER, THANALLUR, TIRUR, MALAPPURAM - 676 307. 6 COMMISSIONER, MALABAR DEVASWOM BOARD, HOUSEFED COMPLEX ERANHIPALAM, KOZHIKODE - 676 306. 7 THE ASSISTANT COMMISSIONER, MALABAR DEVASWOM BOARD, TIRUR - 676 101. 8 SAROJINI AMMA, W/O.LATE SREEDHARA PANICKER, KARIMBANAKAL HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307. 9 BHANUMATHI AMMA, D/O.SREEDHARA PANICKER, CHAITHANYA, TANALUR, MALAPPURAM DISTRICT - 676 307. 10 SANTHAKUMARI AMMA, D/O.SREEDHARA PANICKER, ROSHNI NIVAS, TANALUR, MALAPPURAM DISTRICT - 676 307. 11 RAMAKRISHNA MENON, S/O.GOPALA PANICKER, ROSHNI NIVAS, TANALUR, MALAPPURAM DISTRICT - 676 307. *12 KOTTUMMAL KOYA HAJI, S/O.KUTTU HAJI, KOTTUMMAL HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307 (* R12 DECEASED AND LEGAL REPRESENTATIVES ARE IMPEADED AS ADDL.R20 TO R23 AS PER ORDER DATED 01.06.2023 IN IA NO.1/2022 IN WP(C)) 13 MOIDU, S/O.MOIDEENKUTTY, KARUVANTHODI HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307. 14 SATHYAVATHI AMMA, W/O.GANGADHARA MENON, PADICKAL HOUSE, KUNNAMPPILLY HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307.

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15 P.PATHUMMA, W/O.MUHAMMED, BAPPU PURIKKAKATH HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307. 16 U.ABDULLAKUTTY, S/O.MUHAMMED HAJI UNGUNGAL HOUSE, THANALUR, MALAPPURAM DISTRICT - 676 307. 17 K.P.JAYASREE, D/O.SREEDHARA PANICKER, KUNNAMPPILLY HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307. 18 K.P.GANGA, W/O.VISWANATHA MENON, KUNNAMPPILLY HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307. 19 K.P.USHAK JAYARAJ, D/O.GANGADHARA MENON, KUNNAMPPILLY HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307 * ADDL.R20 TO R23 IMPEADED ADDL.R20 SIDDIQUE, S/O. KOTTUMMAL KOYA HAJI, KOTTUMMAL HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307. ADDL.R21 USMAN, S/O. KOTTUMMAL KOYA HAJI, KOTTUMMAL HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307. ADDL.R22 MUHAMMED, S/O. KOTTUMMAL KOYA HAJI, KOTTUMMAL HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307. ADDL.R23 RUKKIYA, D/O. KOTTUMMAL KOYA HAJI, KOTTUMMAL HOUSE, TANALUR, MALAPPURAM DISTRICT - 676 307. * (ADDITIONAL R20 TO R23 ARE IMPEADED AS PER ORDER DATED 01.06.2023 IN IA 1/22 IN WP(C))

** ADDL.R24 IMPEADED MALABAR DEVASWOM BOARD, REPRESENTED BY ITS SECRETARY, HOUSEFED COMPLED, MINI BYPASS ROAD, ERANHIPPALAM, KOZHIKODE, PIN-673006. WP(C) NO. 30888 OF 2013 4 2025:KER:21319 ADDL.R24

(ADDITIONAL R24 IS SUO MOTU IMPEADED AS PER ORDER

DATED 12.03.2025 IN WP(C)) BY ADVS. SRI.R.LAKSHMI NARAYAN, SC, MALABAR DEVASWOM BOARD K.K.MOHAMED RAVUF FOR R8 & R10 C.M.MOHAMMED IQUBAL FOR R9, R11 TO R13, R15 TO R18 & R20 TO R23 P.ABDUL NISHAD(K/537/2016) RAIHANATH T.H.(K/000241/2019) ANFAS C.K.(K/001619/2022) ISTINAF ABDULLAH(K/003112/2022) OTHER PRESENT: SMT. R. RANJANIE, SC, MDB, FOR R6, R7 & ADDL.R24 SRI.S.RAJMOHAN, SR.GOVERNMENT PLEADER FOR R1,R2,R3 & R4 THIS WRIT PETITION

(CIVIL) HAVING BEEN FINALLY HEARD ON 12.03.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WP(C) NO. 30888 OF 2013 5 2025:KER:21319

JUDGMENT

Anil K. Narendran, J.

The petitioners are the President and Secretary of Thanalur Sree Narasimhamoorthi Temple Committee. Thanalur Sree Narasimhamoorthi Temple is a controlled institution under the additional 24th respondent Malabar Devaswom Board. The petitioners have filed this writ petition under Article 226 of the Constitution of India, seeking a writ of certiorari to quash Ext.P5

order dated 29.10.2013 of the 2nd respondent District Collector,

Malappuram, to the extent the said respondent declines to invoke the provision under the Kerala Land Conservancy Act, 1957, to evict respondents 8 to 19 and others from the property of Thanalur Sree Narasimhamoorthi Temple. The petitioners have also sought for a writ of mandamus commanding respondents 1 to 6 to evict respondents 8 to 19 from the temple property mentioned in Ext.P4

judgment of this Court dated 28.05.2012 in W.P.(C)No.8917 of

2012, within a time limit to be fixed by this Court; a writ of mandamus commanding respondents 1 to 6 to see that all the encroachers in the property of said temple are evicted and the properties are restored to the Devaswom, within a time frame to

WP(C) NO. 30888 OF 2013 6 2025:KER:21319 be fixed by this Court; and a declaration that the purchase certificate issued by the Land Tribunal in favour of respondents 8 to 19 and others, in respect of the property of Thanalur Sree Narasimhamoorthi Temple are not in conformity with the provisions under the Kerala Land Reforms Act, 1963 and the Rules made thereunder, and are illegal and not binding on the temple and its properties.

2. Going by the averments in the writ petition, there is a

large extent of property that belongs to the temple in question and the same was encroached upon and unauthorisedly occupied by respondents 8 to 19 and others. In a report submitted by a team constituted by the erstwhile Hindu Religious and Charitable Endowments Department, the encroachment and unauthorised occupation of the property belonging to the temple were reported. The Executive Officer of the temple and also the petitioners have approached the 2nd respondent District Collector to get evicted

respondents 8 to 19 and others. This Court, by Ext.P4 judgment

dated 28.05.2012 in W.P.(C)No.8917 of 2012, directed the 2nd respondent District Collector to conduct enquiry and take

WP(C) NO. 30888 OF 2013 7 2025:KER:21319 appropriate action under the Kerala Land Conservancy Act, within a time frame. In Ext.P5 order dated 29.10.2013 passed by the 2nd respondent District Collector it was found that there are illegal occupants in the temple property. However, it was noticed that some of them obtained purchase certificates from the Land Tribunal. The District Collector directed the petitioners to approach

the Appellate Authority under the Land Reforms Act for cancellation of the purchase certificates and directed the revenue

authorities to initiate proceedings under the Kerala Land Conservancy Act against others. According to the petitioners, in view of the decision of this Court in Travancore Devaswom Board v. Mohanan Nair [2013 (3) KLT 132], the purchase certificates obtained by the party respondents are invalid. Challenging Ext.P5 order of the 2nd respondent District Collector and seeking eviction of respondents 8 to 19, the petitioners are before this Court in this writ petition.

3. On 16.12.2013, when this writ petition came up for admission, it was admitted on file. The learned Standing Counsel for Malabar Devaswom Board took notice for respondents 6 and WP(C) NO. 30888 OF 2013 8 2025:KER:21319

7. Urgent notice was ordered to others.

4. Respondents 14 and 19 have filed a counter affidavit dated 06.09.2014, opposing the reliefs sought for in this writ petition, which was followed by the counter affidavit dated

27.07.2015 filed by the 2nd respondent District Collector. Respondents 11, 16 and 18 have filed a counter affidavit dated 21.09.2022, producing therewith Exts.R11(a) to R11(d) purchase certificates issued by the Land Tribunal, Malappuram on 20.05.1977, 21.05.1997 and 27.05.1985 respectively in S.M.Proceedings Nos.6078/1977, 6079/1977, 6085/1977 and Office, Thanalur.

5. By the order dated 01.06.2023 in I.A.No.1 of 2022, the

legal heirs of the deceased 12th respondent were impleaded as supplemental respondents 20 to 23. They have also filed a counter affidavit dated 25.06.2023, opposing the reliefs sought for in this writ petition, producing therewith Exts.R20(a) and R20(b) documents. The petitioners have filed a reply affidavit dated 09.10.2023.

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6. The 6th respondent Commissioner, Malabar Devaswom Board, has filed a counter affidavit dated 21.11.2024. Paragraphs 4 to 9 of that counter affidavit read thus:

4. It is submitted that in the background of large scale encroachments and illegal alienation of the properties of the temple under the erstwhile HR & CE Department (now Malabar Devaswom Board), the Government issued G.O. (Rt.)No.4924/2004/RD dated 02.12.2004 appointing a Special Officer in cadre of the Commissioner for protection of Devaswom land and also appointed 5 Deputy Collectors and 6 Deputy Tahsildar and 4 Village Officers. The special team so appointed has conducted enquiry and filed report as per No.1100/05 dated 28.03.2006. It is reported that the properties in R.S.57/4(0.13 Acres) and 57/7(0.46 Acres) and 57.8

(0.02) Acres are under encroachment and in the possession of certain persons.

5. It is humbly submitted that this Hon'ble Court had

occasion to consider the question of indiscriminate grant of assignment in respect of Devasvom Land in suo motu proceedings illegally and without jurisdiction. Two encroachers of the land belonging to Sri.Thimiri Devaswom approached this Hon'ble Court in C.R.P.No.1561/1990 against the order of the Appellate Authority assigning the

land in favour of one of the two claimants. In the judgment

dated 10.12.1996, this Hon'ble Court held that, to initiate proceedings under Section 72C of the Kerala Land Reforms Act suo motu, merely because the parties filed some WP(C) NO. 30888 OF 2013 10 2025:KER:21319

statement before the concerned officer and filed what is prescribed as "C" Form cannot be justified and will not be ground for initiating suo motu action under Section 72C of the Act, unless the claims made are substantiated by clear documentary evidence, of the existence of a valid tenancy, basing on a valid lease, executed by the proper authority of the Devaswom. The court also observed that the Land Tribunal cannot forget that the parties had been given repeated opportunity to file applications by themselves for assignment under Section 72B of the Act, and normally, when a person had not so moved under Section 72B of the Act, it may be because of the non-existence of any valid tenancy in his favour. The court took notice that the Land Tribunal has acted improperly in initiating the action under Section 72C of the Act without verifying the relevant records of the Devaswom to find out whether the property involved in the proceedings is really outstanding on tenancy and it did not whom on what terms. The court found that to that extent the initiation of the proceedings of the Land Tribunal in itself is without jurisdiction.

6. It is also observed that a party claiming tenancy has to

establish that there was a valid tenancy created by a competent person in charge of the Devaswom and that such tenancy had come into existence prior to 01.04.1964. Section 74 of the Act clearly postulates that a tenancy created after 01.04.1964 shall be invalid and so it is obligatory on any person claiming to be cultivating tenant to clearly establish that he was a cultivating tenant of the

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property and that the tenancy in his favour originated before 01.04.1964. The court further found that unregistered agreements or consent are not sufficient proof for Land Tribunal to rely upon to adjudicate rights of parties. In the absence of the rent receipt for the period prior to 01.04.1964, basic tax receipts in respect of periods after 01.04.1964 do not have any value at all and the authorities acting upon such documents acted illegally in granting assignment. Setting aside the assignment made in respect of properties belonging to Sree Thimiri Devaswom, the court has also directed the Commissioner to look into the cases where the Land Tribunal have indiscriminately made assignments in favour of persons whose names are not found in the tenants ledger, accounts and the Demand Register or any other relevant documents maintained by the Devaswom prior to 01.04.1964 and to take steps to get orders of assignments set aside by appropriate proceeding either under the HR & CE Act or by approaching the Appellate Authority under the Land Reforms Act. Direction was also issued to the Commissioner to look into the affairs of the Devaswoms to ascertain, whether there have been any improper assignment on the basis of the existence of cultivating tenancies, where they did not really exist and to take steps for recovery of the lands held unauthorizedly by persons and which ought to be in the possession of the Devaswom.

7. Under Section 29 of the Act any alienation in respect of the land belonging to the religious institution is null and void WP(C) NO. 30888 OF 2013 12 2025:KER:21319

unless it is sanctioned by the Commissioner as being beneficial and necessary for the best interest of the temple. This respondent has not sanctioned any alienation in respect of the land in question. Even if any documents are existing, those are all created in violation of the provisions of law and will not confer any right.

8. It is submitted that the Devaswom lands are unassigned

land and in most cases and for such lands there would not be any document to show title and Kerala Land Reforms Act is not applicable to such lands and Land Tribunal has no authority to issue pattayam on such lands and pattayam issued on such land is invalid.

9. Under Section 94 of the Act the provisions of Limitation

Act shall not apply in respect of temple properties and funds. In the amendment Act No.31 of 2008, Section 94A was incorporated and thereby the Kerala Land Conservancy Act, 1957 is not made applicable to the properties belonging to the Malabar Devaswoms and as such land in question is on a par with Government land and liable to be recovered as such also. As per this Section "All lands belonging to the Board and religious institutions shall be deemed to be the property of the Government for the purpose of the Kerala Land Conservancy Act, 1957 (8 of 1958) and all the provisions of that Act shall, so far as they are applicable, apply to such lands.

7. On 15.01.2025, when this writ petition came up for consideration, having considered the submissions made at the bar,

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relating to Exts.R11(a) to R11(d) purchase certificates issued by the Land Tribunal (Special Tahsildar), Malappuram.

8. Today, when this matter is taken up for consideration,

the submission made by the learned Senior Government Pleader is that despite a thorough search in the office of the Land Tribunal, Malappuram and also in the office of the Land Tribunal, Tirur, the files relating to Exts.R11(a) to R11(d) purchase certificates could not be traced out. The District Collector has instructed the officers concerned to conduct a thorough search, in order to trace out the records.

9. Heard the learned counsel for the petitioners, the

learned Senior Government Pleader for the State and the official respondents, the learned Standing Counsel for Malabar Devaswom Board for the Board and its officials and the respective counsel for the party respondents.

10. The issue that requires consideration in this writ petition is as to whether the stand taken by the 2nd respondent District WP(C) NO. 30888 OF 2013 14 2025:KER:21319 Collector in Ext.P5 can be sustained.

11. The Madras Hindu Religious and Charitable

Endowments Act, 1951 is enacted to provide for the better administration and governance of Hindu Religious and Charitable Institutions and Endowments in the State of Madras. The Act received the assent of the President on 27.08.1951. By the Kerala Adoption of Laws Order, 1956 the provisions under the said Act have been made applicable to Hindu Religious and Charitable Institutions and Endowments in the Malabar District.

12. Clause (11) of Section 6 of the Madras Hindu Religious

and Charitable Endowments Act defines the term person having interest. As per sub-clause (b) of clause (11) of Section 6, in the case of a temple, a person who is entitled to attend at or is in the habit of attending the performance of worship or service in the temple, or who is entitled to partake or is in the habit of partaking in

the benefit of the distribution of gifts thereat shall fall under the definition of person having interest.

13. Clause (9) of Section 6 of the Act defines the term hereditary trustee to mean the trustee of a religious institution

WP(C) NO. 30888 OF 2013 15 2025:KER:21319 succession to whose office devolves by hereditary right or is regulated by usage or is specifically provided for by the founder, so long as such scheme of succession is in force. Clause (19) of Section 6 defines the term trustee to mean any person or body by whatever designation known in whom or in which the administration of a religious institution is vested, and includes any person or body who or which is liable as if such person or body were a trustee.

14. The provisions contained in Chapter II of the Act were

substituted by the Madras Hindu Religious and Charitable Endowments (Amendment) Act, 2008 (Act 31 of 2008), which deals with the Malabar Devaswom Board and its officers.

15. As per Section 22 of the Act, no person may succeed

or be appointed to, or hold, the office of the trustee of a religious institution, (a) unless he professes the Hindu religion; and (b) except in the case of a hereditary trustee, unless he is not less than twenty-five and not more than seventy years of age. As per Section 23 of the Act, the trustee of a religious institution shall be bound to obey all lawful orders issued under the provisions of this

WP(C) NO. 30888 OF 2013 16 2025:KER:21319 Act by the Government, Board, the Commissioner, the Deputy Commissioner, the Area Committee or the Assistant Commissioner.

16. Section 24 of the Act deals with the care required of

the trustee and his powers. As per sub-section (1) of Section 24, subject to the provisions of the Madras Temple Entry Authorisation Act, 1947, the trustee of every religious institution is bound to administer its affairs and to apply its funds

and properties in accordance with the terms of the trust, the usage of the institution 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, funds and properties if they were his own. As per sub-section (2) of Section 24, a trustee shall, subject to the provisions of the Act be entitled to exercise all powers incidental to the provident and beneficial administration of the religious institution and to do all things necessary for the due performance of the duties imposed on him. As per sub-section (3) of Section 24, a trustee shall not be entitled to spend the funds of the religious institution for meeting any costs, charges or

WP(C) NO. 30888 OF 2013 17 2025:KER:21319 expenses incurred by him in any suit, appeal or application or other proceeding for, or incidental to, his removal from office or the taking of any disciplinary action against him. As per the proviso to sub-section (3) of Section 24, 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 88.

17. Section 25 of the Act deals with the preparation of the

register for all institutions. As per sub-section (1) of Section 25, for every religious institution, there shall be prepared and maintained a register showing (a) the names of past and present trustees and particulars as to the custom, if any, regarding succession to the office of trustee; (b) particulars of the scheme of administration and of the dittam or scale of expenditure; (c) the names of all offices to which any salary, emolument or perquisite is attached and the nature, time and conditions of service in each case; (d) the jewels, gold, silver, precious stones, vessels and utensils, and other movables belonging to the institution, with their estimated value; (e) particulars of all other endowments of

WP(C) NO. 30888 OF 2013 18 2025:KER:21319 the institution and of all title deeds and other documents; (f) particulars of the idols and other images in or connected with the institution, whether intended for worship or for being carried in processions; (g) such other particulars as may be required by the Commissioner.

18. As per sub-section (2) of Section 25 of the Act, the

register shall be prepared, signed and verified by the trustee of the institution concerned or by his authorised agent and submitted by him to the Commissioner, directly in the case of math, through the Area Committee, in case the institution is subject to the jurisdiction of an Area Committee, and through the Assistant Commissioner in other cases, within three months from the commencement of this Act or from the founding of the institution, as the case may be, or within such further period as may be allowed by the Commissioner, the Area Committee or the Assistant Commissioner. As per the proviso to sub-section (2) of Section 25, the said sub-section shall not apply where a register so signed and

verified has been submitted to the Board before the commencement of this Act.
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19. As per sub-section (3) of Section 25, the Area

Committee or the Assistant Commissioner, if the register is submitted through it or him, may, after such inquiry as it or he may consider necessary, recommend such alterations, omissions or additions in the register as it or he may think fit. As per sub-section (4) of Section 25, the Commissioner may, after receiving the register and recommendations of the Area Committee or of the Assistant Commissioner with respect thereto and making such further inquiry as he may consider necessary, direct the trustee to make such alterations, omissions or additions in the register as the Commissioner may deem fit. As per sub-section (5) of Section 25, the trustee shall carry out the orders of the Commissioner and then submit three copies of the register as corrected to the Commissioner for approval. As per sub-section (6) of Section 25, one copy of the register as approved by the Commissioner shall be furnished to the trustee and one to the Area Committee or the Assistant Commissioner concerned, if any.

20. Section 26 of the Act deals with the annual verification of the register, As per Section 26, the trustee or his authorised

WP(C) NO. 30888 OF 2013 20 2025:KER:21319 agent shall scrutinise the entries in the register every year and submit it to the Commissioner for his approval, directly or through the Area Committee or through the Assistant Commissioner as the case may require, a verified statement showing the alterations, omissions or additions required in the register; and the provisions of sub-sections (3) to (6) of Section 25 shall apply in relation to such statement as they apply in relation to a register.

21. Section 27 of the Act deals with furnishing accounts, returns, etc., by the trustee. As per sub-section (1) of Section 27, the trustee of every religious institution shall furnish to the

Commissioner such accounts, returns, reports or other information relating to the administration of the institution, its funds, property or income, or moneys connected therewith, or the appropriation thereof, as the Commissioner may require and at such time and in such form as he may direct. As per sub-section

(2) of Section 27, the powers conferred by sub-section (1) may

also be exercised by the Assistant Commissioner in the case of religious institutions other than maths, and by the Area Committee in the case of institutions subject to its jurisdiction. WP(C) NO. 30888 OF 2013 21 2025:KER:21319

22. Section 28 of the Act deals with inspection of properties

or documents. As per sub-section (1) of Section 28, the Commissioner or any officer or other person deputed by the Commissioner in this behalf may inspect all movable and

immovable property belonging to, and all records, correspondence, plans, accounts and other documents relating to any religious institution. As per sub-section (2) of Section 28, the powers conferred by sub-section (1) may also be exercised, in the case of religious institutions other than maths, by the Assistant Commissioner and in the case of institutions over which an Area Committee has jurisdiction, by any member of the Committee authorised by it in this behalf. As per sub-section (3) of Section 28, it shall be the duty of the trustee of the institution

concerned and all officers and servants working under him, his agent and any person having concern in the administration of the institution, to afford all such assistance and facilities as may be necessary or reasonably required in regard to any inspection made in pursuance of sub-section (1) or sub-section (2), and also to produce for

inspection any movable property or document referred to in sub WP(C) NO. 30888 OF 2013 22 2025:KER:21319 section (1), if so required.

23. Section 29 of the Act deals with the alienation of

immovable trust property. As per sub-section (1) of Section 29, any exchange, sale or mortgage and any lease of any immovable property belonging to, or given or endowed for the purposes of, any religious institution shall be null and void unless it is sanctioned by the Commissioner as being necessary or beneficial to the institution. As per the first proviso to sub-section (1) of Section 29, before such sanction is accorded the particulars relating to the proposed transaction shall be published in such manner as may be prescribed, inviting objections and suggestions with respect thereto; and all objections and suggestions received from the trustee or other persons having interest shall be duly considered by the Commissioner. As per the second proviso to sub-section (1) of Section 29, the Commissioner, if he is satisfied that owing to any emergency or for some other reason to be specified in the order according sanction, it is not reasonably practicable to follow the procedure prescribed in the foregoing proviso, may, with the previous sanction of the Government,

WP(C) NO. 30888 OF 2013 23 2025:KER:21319 dispense with such procedure.

24. As per sub-section (2) of Section 29 of the Act, when

according such sanction, the Commissioner may impose such conditions and give such directions as he may deem necessary regarding the utilization of the amount raised by the transaction the investment thereof and in the case of a mortgage, regarding the discharge of the same within a reasonable period. As per sub-section (3) of Section 29, a copy of the order made by the Commissioner under

this section shall be communicated to the State Government and to the trustee and shall be published in such manner as may be prescribed. As per sub-section (4) of Section 29, the trustee may within three months from the date of his receipt of a copy of the order, and any person having interest may within three months from the date of the publication of the order, appeal to the State Government to modify the order or set it aside. As per sub-section (5) of Section 29, nothing contained in this section shall apply to the inams referred to in Section 35.

25. In A.A. Gopalakrishnan v. Cochin Devaswom Board [(2007) 7 SCC 482] a Three-Judge Bench of the Apex

WP(C) NO. 30888 OF 2013 24 2025:KER:21319 Court held that the properties of deities, temples and Devaswom Boards are required to be protected and safeguarded by their

trustees/archakas/shebaites/employees. Instances are many where persons entrusted with the duty of managing and safeguarding the properties of temples, deities and Devaswom Boards have usurped and misappropriated such properties by setting up false claims of ownership or tenancy, or adverse possession. This is possible only with the passive or active collusion of the authorities concerned. Such acts of fence eating the crops should be dealt with sternly. The Government, members or trustees of boards/trusts, and devotees should be vigilant to prevent any such usurpation or encroachment. It is also the duty of courts to protect and safeguard the properties of religious and charitable institutions from wrongful claims or misappropriation.

26. In A.A. Gopalakrishnan, on the facts of the case on

hand, the Apex Court noticed that, when Respondents 3 to 5 claimed ownership of Survey No.1043, which was the front portion of the temple premises in the possession of the temple (in the proposal for settlement dated 06.07.2000), the Devaswom Board,

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agreed for a settlement under which the temple was to get Sy.No.1043 (which was a temple land already in its possession), in exchange for giving away another temple land (Sy.No.1042/2) to Respondents 3 to 5. The Board Resolution dated 29.08.2000 agreeing for the settlement proposal clearly records that Sy.No.1043 is already in the possession of the temple. Before the Apex Court, respondents 3 and 4 contended that the settlement in the suit (O.S.No.399 of 1998) was validly arrived at between them (the plaintiffs) and the Devaswom Board (the defendant), that the Devaswom Board had considered the proposal after taking legal advice and had duly passed a resolution to settle the suit. It was further contended that a decree having been made in terms of the compromise and such decree having attained finality, it cannot be questioned, interfered or set aside at the instance of a third party in a writ proceeding. They relied on the provisions of Order XXIII, Rule 3A of the Code of Civil Procedure, 1908, which provides that no suit shall lie to set aside a decree on the ground that the compromise

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on which the decree is based was not lawful. The Apex Court held

that, the bar contained in Order XXIII, Rule 3A will not come in the way of the High Court examining the validity of a compromise decree, when allegations of fraud/collusion are made against a statutory authority which entered into such compromise. While it is true that decrees of civil courts which have attained finality

should not be interfered with lightly, challenge to such compromise decrees by an aggrieved devotee, who was not a party to the suit, cannot be rejected, where fraud/collusion on the part of officers of a statutory board is made out. Further, when the High Court by the order dated 09.09.1998 had directed the Board

to take possession of Sy.No.1042/2 immediately from Respondents 3 and 4 in CDB No.3 of 1996, in a complaint by another devotee, it was improper for the Board to enter into a settlement with Respondents 2 and 3, giving up the right, title and interest in Sy.No.1042/2, without the permission of the court which passed such order. The Apex Court concluded that, viewed from any angle, the

compromise decree cannot be sustained and is liable to be set aside.

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27. In Travancore Devaswom Board v. Mohanan Nair

[2013 (3) KLT 132] a Division Bench of this Court noticed that in A.A. Gopalakrishnan [(2007) 7 SCC 482] the Apex Court emphasised that it is the duty of the courts to protect and safeguard the interest and properties of the religious and charitable institutions. The relevant principles under the Hindu law will show that the Deity is always treated similar to that of a minor and there are some points of similarity between a minor and a Hindu idol. The High Court therefore is the guardian of the Deity and apart from the jurisdiction under Section 103 of the Land Reforms Act, 1963 viz. the powers of revision, the High Court is having inherent jurisdiction and the doctrine of *parens patriae* will also apply in exercising the jurisdiction. Therefore, when a complaint has been raised by the Temple Advisory Committee, which was formed by the devotees of the Temple, about the loss of properties of the Temple itself, the truth of the same can be gone into by the High Court in these proceedings.

28. In Mohanan Nair [2013 (3) KLT 132] the Division Bench relied on the decision in Achuthan Pillai v. State of

WP(C) NO. 30888 OF 2013 28 2025:KER:21319 Kerala [1970 KLT 838], wherein a Full Bench of this Court considered the validity of an order passed by the Government under Section 99 of the Madras Hindu Religious and Charitable Endowments Act, 1951. By the said order the Government cancelled the sanction given for transfer of immovable property of a Devaswom. The initial order, i.e., Ext.P1 order was passed by the Commissioner for sanction to lease 600 acres of forest land belonging to Emoor Bhagavathy Devaswom. The said order was passed in the year 1960 and the Government cancelled the same by Ext.P5 order dated 23.02.1967. The Full Bench traced the principles regarding the rights of an authority to protect the institution like Devaswom in order to prevent fraud. The Full Bench

held that the power to cancel a sanction and thereby to make null

and void an improvident transfer or alienation of immovable property of a Devaswom, though exercised under the guise of revision, is visitorial in character. It is a matter of common knowledge that even from very early times religious and charitable institutions in India came under the special protection of the ruling authority. The rulers of the country always asserted their right to

WP(C) NO. 30888 OF 2013 29 2025:KER:21319 visit these institutions in order to prevent fraud and redress the abuses in their management. In the celebrated Rameswar Pagoda case [(1874) 1 Ind App 209] it was pointed out by the Judicial Committee that the former rulers of this country always asserted the right to visit endowments of this kind to prevent and redress the abuses in their management. The authorities, therefore, support the conclusion that supervision and control of Hindu Religious and Charitable Institutions is a function of government and that Government at all times asserted and exercised the power. The fact that Government did not exercise

the power immediately when it became aware of the circumstances vitiating Ext.P1 order cannot prejudice the interest of the Devaswom. If the contention of the petitioner were to prevail, it would mean that because the Government was not very vigilant in exercising the power the interest of the Devaswom should suffer. Section 10 of the Limitation Act, 1963, provides no period of limitation for a suit against a person in whom the trust property has become vested for any specific purpose or against his legal representatives or assigns for the purpose of following in

WP(C) NO. 30888 OF 2013 30 2025:KER:21319 his or their hands such property. The reason behind the section is that an express trust ought not suffer by the misfeasance or non- feasance of a trustee.

29. In Jayaprakashan K. v. State of Kerala and others

[2023 (3) KHC SN 14 : 2023 (3) KLT 541] a Division Bench of this Court, in which one among us (Anil K. Narendran, J.) was a party, noticed that in view of the

provisions under sub-section (1) of Section 3 of the Kerala Land Reforms Act, 1963, nothing in Chapter II (i.e., provisions regarding tenancies) shall apply to leases or tenancies of land referred to in clauses (i) to (xii) of the said sub-section. As per clause (x) of sub-section (1) of Section 3, nothing in Chapter II shall apply to tenancies in respect of sites, tanks and premises of any temple, mosque or church (including sites belonging to a temple, mosque or church on which religious ceremonies are conducted) and sites of office buildings and other buildings attached to such temple, mosque or church, created by the owner, trustee or manager of such temple, mosque or church. In view of the provisions under sub-section (1) of Section 74, after the commencement of the Act, no tenancy shall be created in

WP(C) NO. 30888 OF 2013 31 2025:KER:21319 respect of any land. As per sub-section (2) of Section 74, any tenancy created in contravention of the provisions of sub-section

(1) shall be invalid. In view of the provisions under sub-section

(1) of Section 57, as soon as may be after the receipt of the

application under Section 54, the Land Tribunal shall give notice to the landowner, the intermediaries and all other persons interested in the holding, to prefer claims or objections with regard to the application. As per sub-section (2) of Section 57, the land Tribunal shall, after considering the claims and objections received and hearing any person appearing in pursuance of the notice issued under sub-section (1) and after making due enquiries, pass orders - (i) on the application, if any, pending before it from the landowner or intermediary for resumption in accordance with the provisions of Section 22; and (ii) on the application for purchase under Section 54. In view of the provisions under sub-section (1) of Section 72, on a date to be notified by the Government in this behalf in the Gazette, all right, title and interest of the landowners and intermediaries in respect of holdings held by cultivating tenants (including holders of kudiyruppus and holders of

WP(C) NO. 30888 OF 2013 32 2025:KER:21319 karaimas) entitled to fixity of tenure under Section 13 and in respect of which certificates of purchase under

sub-section (2) of Section 59 have not been issued, shall, subject to the provisions of this section, vest in the Government free from all encumbrances created by the landowners and intermediaries and subsisting thereon on the said date. In view of the provisions under sub- section (1) of Section 72B, the cultivating tenant of any holding or part of a holding, the right, title and interest in respect of which have vested in the Government under Section 72, shall be entitled to assignment of such right, title and interest. As per clause (a) to the proviso to sub-section (1) of Section 72B, no cultivating tenant shall be entitled to assignment of the right, title and interest in respect of any holding or part of a holding under this section if he, or if he is a member of a family, such family, owns an extent of land not less than the ceiling area. As per clause (b) to the proviso to sub-section (1) of Section 72B, where the cultivating tenant or, if he is a member of a family, such family, does not own any land or owns an extent of land which is less than the ceiling area, he shall be entitled to the assignment of the right, title and interest

WP(C) NO. 30888 OF 2013 33 2025:KER:21319 in respect of only such extent of land as will, together with the land, if any, owned by him or his family, as the case may be, be equal to the ceiling area. In view of the provisions under sub- section (1) of Section 72BB, any landowner or intermediary whose right, title and interest in respect of any holding have vested in the Government may apply to the Land Tribunal for the assignment of such right, title and interest to the cultivating tenant and for the payment of the compensation due to him under Section 72A. As per Section 72C, notwithstanding anything contained in sub-section (3) of Section 72B or Section 72BB, the Land Tribunal may, subject to such rules as may be made by the Government in this behalf, at any time after the vesting of the right, title and interest of the landowners and intermediaries in the Government under Section 72, assign such right, title and interest to the cultivating tenants entitled thereto, and the cultivating tenants shall be bound to accept such assignment. In view of the provisions under Section 72F, the Land Tribunal has to issue notices and determine the compensation and purchase price. As per sub-section (1) of Section 72F, as soon as may be after the

WP(C) NO. 30888 OF 2013 34 2025:KER:21319 right, title and interest of the landowner and the intermediaries, if any, in respect of a holding or part of a

holding have vested in the Government under Section 72, or, where an application under Section 72B or Section 72BB has been received by the Land Tribunal, as soon as may be after the receipt of such application, the Land Tribunal shall publish or cause to be published a public notice in the prescribed form in such manner as may be prescribed, calling upon the landowner, the intermediaries, if any and cultivating tenant; and all other persons interested in the land, the right, title and interest in respect of which have vested in the Government, to prefer claims and objections, if any, within such time as may be specified in the notice and to appear before it on the date specified in the notice with all relevant records to prove their respective claims or in support of their objections. As per the mandate of sub-section (5) of Section 72F, the land Tribunal shall, after considering the claims and objections received in pursuance of the notice issued under sub-section (1) or sub-section (2) and the advice received from the village committee or village committees before the date specified therefor and hearing

WP(C) NO. 30888 OF 2013 35 2025:KER:21319 any person appearing in pursuance of the notice issued under sub-section (1) or sub-section (2) and after making due enquiries, pass an order specifying the matters enumerated in clauses (a) to

(i) of sub-section (5). As per sub-section (1) of Section 72K, as soon as may be after the determination of the purchase price under Section 72F or the passing of an order under sub-section

(3) of Section 72MM the Land Tribunal shall issue a certificate of

purchase to the cultivating tenant, and thereupon the right, title and interest of the landowner and the intermediaries, if any, in respect of the holding or part thereof to which the certificate relates, shall vest in the cultivating tenant free from all encumbrances created by the landowner or the intermediaries if any.

30. In Jayaprakashan K. [2023 (3) KHC SN 14] the

Division Bench, on an analysis of the aforesaid provisions under the Kerala Land Reforms Act, found that the said Act is a complete code by itself as far as the right

of cultivating tenant to fixity of tenure in respect of his holding, the right of the cultivating tenant to get assignment of the right, title and interest in respect of his

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holdings, the determination by the Land Tribunal the compensation and purchase price and the issuance of purchase certificate to the cultivating tenant. The provisions under the said Act deal with the application for the purchase of the landlord's right by the cultivating tenant and the procedure for consideration of the application by the Land Tribunal, with notice to the landowner, the intermediaries, if any, the cultivating tenant and all persons interested in the land, calling upon them to prefer claims and objections, if any, and after making due enquiries. Thereafter, the Land Tribunal shall issue a certificate of purchase to the cultivating tenant. In view of the provisions under the Kerala Land Reforms (Tenancy) Rules, where the Land Tribunal is of the opinion that an application for purchase certificate has to be allowed, it shall, before it passes an order under Section 57, prepare preliminary findings on the matters enumerated in clauses

(a) to (m) of sub-rule (1) of Rule 55. The Land Tribunal shall issue

a notice of its findings to the landowner, every intermediary, etc., calling upon them to prefer in writings claims for the purchase price or part thereof. On receipt of the objections or claims, if any, WP(C) NO. 30888 OF 2013 37 2025:KER:21319 the Land Tribunal shall consider the same and decide the claims after giving reasonable opportunity to the parties to produce such

evidence as may be necessary and then proceed to pass an order

under Section 57 of the Act. In such an order passed by the Land Tribunal on an application filed under Section 54 of the Act by the cultivating tenant for purchase of landlord's right, the Land Tribunal has to record its finding that the applicant is a cultivating tenant, as defined under clause (8) of Section 2 of the Act, who is entitled to fixity of tenure under Section 13 of the Act, in respect of his holding. The tenancy is not in respect of land falling under clauses (i) to (xii) of Section 3 of the Act, which deals with exemptions. The tenancy is not one created in contravention

of the provisions of sub-section (1) of Section 74 of the Act, i.e., it is not a tenancy created after the commencement of the Act. It is well settled that, when the statute requires to do certain thing in a certain way, the thing must be done in that way or not at all. Other methods or modes of performance are impliedly and necessarily forbidden. The said proposition of law is based on a legal maxim 'expressio unius est exclusio alterius' meaning

WP(C) NO. 30888 OF 2013 38 2025:KER:21319 thereby that, if the statute provides for a thing to be done in a particular manner, then it has to be done in that manner and in no other manner, and following other course is not permissible. The said proposition of law about limitation of the exercise of statutory power has first been identified by Jassel M.R. in the case of Taylor v. Taylor [(1876) 1 Ch.D. 426], wherein it was laid down that, where a power is given to do a certain thing in a certain way, that thing must be done in that way, or not at all, and that other methods of performance are necessarily forbidden. The Privy Council applied the said principle in the case of Nazir Ahmed v. King Emperor [AIR 1936 PC 253]. In Breen v. Amalgamated Engineering Union (1971 (1) All ER 1148) Lord Denning, M.R. observed that the giving of reasons is one of

the fundamentals of good administration. In Alexander Machinery (Dudley) Ltd. v. Crabtree (1974 ICR 120) it was observed that failure to give reasons amounts to denial of justice. Reasons are live links between the mind of the decision-taker to the controversy in question and the decision or conclusion arrived at. By the order dated 15.12.2021 in W.P.(C)No.8851 of 2020,

WP(C) NO. 30888 OF 2013 39 2025:KER:21319 this Court restrained all Land Tribunals in the State from proceedings with any Original Application filed before the appointed date or S.M.Proceedings for purchase certificate in respect of Devaswom lands of Temples under the control/ management of Malabar Devaswom Board, Travancore Devaswom Board and also the Cochin Devaswom Board, without the respective Devaswom Board, represented by its Secretary, in the party array. In the said order, it was made clear that a copy of the Original Application or the report and other materials based on which S.M.Proceedings are initiated shall be enclosed along with the notice issued to the concerned

Devaswom Board, through the concerned Village Officer. The Land Tribunals were directed to afford a reasonable opportunity to the concerned Devaswom Board to raise its contentions, both legal and factual. It was made clear that the decision taken by the Land Tribunals shall be one reflecting the legal and factual contentions raised by both sides.

31. In Jayaprakashan K. [2023 (3) KHC SN 14], in continuation of the order dated 15.12.2021 in W.P.(C)No.8851 of 2020, it was ordered that, in the orders passed by the Land

WP(C) NO. 30888 OF 2013 40 2025:KER:21319 Tribunals in the State in Original Applications/S.M.Proceedings for purchase certificate, the Land Tribunal has to record its findings that the applicant is a cultivating tenant, as defined under clause

(8) of Section 2 of the Act, who is entitled to fixity of tenure under

Section 13 of the Act, in respect of his holding; that the tenancy is not in respect of land falling under clauses (i) to (xii) of Section 3 of the Act, which deals with exemptions; and that the tenancy is not one created in contravention of the provisions of sub-section

(1) of Section 74 of the Act, i.e., it is not a tenancy created after

the commencement of the Act. In respect of temples which are controlled institutions under Malabar Devaswom Board, the Land Tribunals shall take note of the provisions under Section 29 of the Madras Hindu Religious and Charitable Endowments Act, 1951, as per which any exchange, sale or mortgage and any lease of any immovable property belonging to, or given or endowed for the purpose of, any religious institution shall be null and void unless it is sanctioned by the Commissioner as being necessary or beneficial to the institution.

32. Section 94A of the Madras Hindu Religious and

WP(C) NO. 30888 OF 2013 41 2025:KER:21319 Charitable Endowments Act deals with applicability of the Kerala Land Conservancy Act, 1957. As per Section 94A, inserted by Act 31 of 2008, all lands belonging to the Board and religious

institutions shall be deemed to be the property of the Government for the purpose of the Kerala Land Conservancy Act, 1957 and all the provisions of that Act shall, so far as they are applicable, apply to such lands.

33. In Ext.P5 order dated 29.10.2013, though the 2nd

respondent District Collector found that there are illegal occupants in the property of Thanalur Sree Narasimhamoorthi Temple, since it was noticed that some of them have obtained purchase certificates from the Land Tribunal, the revenue authorities are directed to initiate land conservancy proceedings as against those encroachers who have not obtained purchase certificates. In respect of those encroachers, who obtained purchase certificates, the petitioners are directed to approach the Appellate Authority under the Land Reforms Act for cancellation of purchase certificates.

34. In Mohanan Nair [2013 (3) KLT 132], on the facts

WP(C) NO. 30888 OF 2013 42 2025:KER:21319 of the case on hand, the Division Bench of this Court noticed that, a crucial aspect that was lost sight by the Land Tribunal was that the property belonged to the Devaswom. Therefore, the Land Tribunal had to examine whether the land will come under the exempted category under Section 3(1)(x) of the Kerala Land Reforms Act for which no information was sought for. The said aspect was never verified also. The Division Bench held that the Land Tribunal will get jurisdiction only after satisfying about the conditions under Section 3(1)(x) of the Kerala Land Reforms Act. The proviso to the said Section does not also save the situation as what is intended in the proviso is that nothing in this clause shall affect the rights to which a tenant was entitled immediately before the commencement of this Act under the contract of tenancy or under any law then in force. The Division Bench noticed that there was no contract of tenancy in favour of the predecessor-in-interest of the 4th respondent and it was elementary for the Land Tribunal to consider it was having jurisdiction in the matter, which was also not verified. The Land Tribunal also did not consider whether the report of the Special Village Officer is correct or not and whether

WP(C) NO. 30888 OF 2013 43 2025:KER:21319 it can be accepted, as he is not authorised by the Government by way of a notification. Therefore, the Division Bench found that the entire procedure adopted by the Land Tribunal is illegal and the

order passed is a nullity in the light of the decision of the Full

Bench in Muhammed Haji v. Kunhunni Nair [1993 (1) KLT 227]. On the facts of the case on hand, the Division Bench found that it is a case where exemption under Section 3(1)(x) of the Kerala Land Reforms Act applied and therefore, no suo motu proceedings could have been initiated by the Land Tribunal. Hence, the order passed by the Land Tribunal is without jurisdiction. The

Division Bench held further that the existence of a valid order

under Section 72F of the Kerala Land Reforms Act is a prerequisite or sine qua non for passing a consequential order under Section 72K of the Act, whereby a certificate of purchase is issued. When the order passed under Section 72F of the Act is without jurisdiction and a nullity, consequential order passed under Section 72K of the Act should also share the same fate. When the purchase certificate will not enure to the benefit of the predecessor-in-interest of the 4th respondent and the successor,

WP(C) NO. 30888 OF 2013 44 2025:KER:21319 including the brother of the 4th respondent, any proceedings in the re-survey and the mutation affected in their favour cannot help them, since it is well settled that a mutation of a property cannot confer title as against the real owner. Therefore, the Division Bench allowed DBP No.21 of 2009 and quash the proceedings before the Land Tribunal is S.M.No.84/1997, the order passed by the Land Tribunal in that proceedings and also the purchase certificate issued based on the said proceedings.

In such circumstances, we deem it appropriate to dispose of

this writ petition by setting aside Ext.P5 order dated 29.10.2013 of the 2nd respondent District Collector and by directing the said respondent to reconsider

the matter, with notice to the petitioners, the Executive Officer of the temple and respondents 8 to 11 and 13 to 19 and also supplemental respondents 20 to 23, who are the legal representatives of the deceased 12th respondent, after taking note of the statutory provisions referred to hereinbefore and also the law laid down in the down in the decisions referred to supra. Before conducting personal hearing, the 2nd respondent shall trace out the files relating to Exts.R11(a) to R11(d) purchase certificates

WP(C) NO. 30888 OF 2013 45 2025:KER:21319 issued by the Land Tribunal (Special Tahsildar), Malappuram and permit both sides to peruse the same and obtain certified copy, after making a proper application and remitting the requisite fee. A decision, as directed above, shall be taken by the 2nd respondent District Collector, as expeditiously as possible, at any rate, within a period of four months from the date of receipt of a certified copy of this judgment.

Sd/- ANIL K. NARENDRAN, JUDGE Sd/- MURALEE KRISHNA S., JUDGE DSV/- WP(C) NO. 30888 OF 2013 46 2025:KER:21319 APPENDIX OF WP(C) 30888/2013 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE LETTER ISSUED BY THE 1ST RESPONDENT TO THE 2ND RESPONDENT DATED 22.7.11. Exhibit P2 TRUE COPY OF THE REPRESENTATION FILED 20.10.2011 BEFORE THE 3RD RESPONDENT. Exhibit P3 TRUE COPY OF THE REPRESENTATION BEFORE THE 2ND RESPONDENT WITH COPY OF RESPONDENTS 3 AND 4 ON 17.3.2012. Exhibit P4 TRUE COPY OF THE JUDGEMENT DATED 28.5.2012 IN WPC 8917/2012. Exhibit P5 TRUE COPY OF THE ORDER DATED 29.10.2013 ISSUED BY THE 2ND RESPONDENT. RESPONDENT EXHIBITS Annexure R11(a) The true copy of the Purchase Certificate No. 6078/1977 from the Land Tribunal, Malappuram dated 20.5.1977. Annexure R11(b) The true copy of the Purchase Certificate No. 6079/1977 from the Land Tribunal, Malappuram dated 20.5.1977. Annexure R11(c) The true copy of the Purchase Certificate No. 6085/1977 from the Land Tribunal, Malappuram dated 21.5.1977. Annexure R11(d) The true copy of Purchase Certificate No. dated 27.5.1985. Annexure R11(e) The true copy of the basic tax receipt issued by Tanalur Village dated 10.6.2013 EXHIBIT R20(a) The true copy of Document No. 2023/1994 of WP(C) NO. 30888 OF 2013 47 2025:KER:21319 SRO Tirur dated

17.12.1994 EXHIBIT R20(b) The true copy of the land tax receipt issued by the Tanalur Village Office dated 15.05.2018.

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