



2025:KER:62465

WP(C) No. 21455 of 2025

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE RAJA VIJAYARAGHAVAN V

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THE HONOURABLE MR.JUSTICE K. V. JAYAKUMAR

SATURDAY, THE 23<sup>RD</sup> DAY OF AUGUST 2025 / 1ST BHADRA, 1947

WP(C) NO. 21455 OF 2025

PETITIONER:

SREE THIRUNELLY DEVASWOM, REPRESENTED BY ITS EXECUTIVE OFFICER, THIRUNELLY TEMPLE P.O, THIRUNELLY, WAYANAD DISTRICT, PIN - 670646

BY ADV SRI.MAHESH V RAMAKRISHNAN

RESPONDENTS:

- 1 STATE OF KERALA, REPRESENTED BY ITS CHIEF SECRETARY TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM- 695001
- 2 PRINCIPAL SECRETARY TO GOVERNMENT, REVENUE (DEVASWOM) DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM - 695001  
  
(CORRECTED)  
THE DESCRIPTION OF THE 2ND RESPONDENT IS SUO MOTU CORRECTED AS:  
  
THE SPECIAL SECRETARY TO GOVERNMENT, REVENUE (DEVASWOM) DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN-695001 AS PER ORDER DATED 17.06.2025 IN WP(C)21455/2025.
- 3 PRINCIPAL SECRETARY TO GOVERNMENT DEPARTMENT OF CO-OPERATION, GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 4 THE SENIOR DEPUTY DIRECTOR KERALA STATE AUDIT DEPARTMENT, MALABAR DEVASWOM AUDIT OFFICE, CIVIL STATION, KOZHIKODE, PIN - 673020
- 5 THE MALABAR DEVASWAM BOARD, REPRESENTED BY ITS SECRETARY, HOUSEFED COMPLEX, P.O.ERANHIPALAM, KOZHIKODE, PIN - 673006



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- 6 COMMISSIONER, MALABAR DEVASWAM BOARD, HOUSEFED COMPLEX,  
P.O.ERANHIPALAM, KOZHIKODE, PIN - 673006
- 7 THE ASSISTANT COMMISSIONER, MALABAR DEVASWOM BOARD, THALASSERY  
DIVISION, THIRUVANGAD P.O., KANNUR - 670102
- 8 THE HEREDETARY TRUSTEE, SREE THIRUNELLY DEVASWOM, THIRUNELLY,  
THIRUNELLY TEMPLE P.O., WAYANAD - 670646
- 9 THE THIRUNELLY SERVICE CO-OPERATIVE BANK LTD.  
NO.4389 REPRESENTED BY ITS SECRETARY, HEAD OFFICE KATTIKULAM,  
P.O. KATTIKULAM, WAYANAD, PIN - 670646
- 10 THE SUSHEELA GOPALAN SMARAKA VANITHA CO-OPERATIVE SOCIETY  
LTD., NO.W.287, REPRESENTED BY ITS SECRETARY, NEAR BLOCK  
OFFICE, P.O.MANANTHAWADY,  
WAYANAD, PIN - 670645
- 11 THE MANANTHAWADY CO-OPERATIVE RURAL SOCIETY LTD  
NO.W.355 REPRESENTED BY ITS SECRETARY, P.O.MANANTHAWADY,  
WAYANAD, PIN - 670645
- 12 THE MANANTHAWADY CO-OPERATIVE URBAN SOCIETY LTD.  
NO.W.221 REPRESENTED BY ITS SECRETARY, LATIN CHURCH BUILDING,  
CALICUT ROAD,  
P.O.MANANTHAWADY, WAYANAD, PIN - 670645
- 13 WAYANAD DISTRICT TEMPLE EMPLOYEES CO-OPERATIVE SOCIETY LTD.,  
NO.W.290, P.O.THIRUNELLY TEMPLE, THIRUNELLY, WAYANAD, PIN -  
670646

BY ADVS.  
SMT.R.RANJANIE, SC, MALABAR DEVASWOM BOARD  
SRI.K.MOHANAKANNAN  
SHRI.K.S.ARUN KUMAR  
SHRI.P.C.SASIDHARAN  
SMT.RAJI T.BHASKAR  
SHRI.VIJAY SANKAR V.H.  
SHRI.JERIN JOSEPH  
SHRI RAJMOHAN, SR GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06.08.2025,  
THE COURT ON 23.08.2025 DELIVERED THE FOLLOWING:

**JUDGMENT****K. V. Jayakumar, J.**

The above captioned writ petition is preferred, claiming the following reliefs:

“(i) To declare that the deposits of the petitioner temple are to be in Nationalised Banks or Scheduled Banks or other institutions specified in the rules made under Section 100(2)(k) of the Madras Hindu Religious and Charitable Endowments Act and that the Respondents 9 to 13 have no right to withhold the deposits of the petitioner Devaswom;

(ii) To issue a writ of mandamus or any other appropriate writ order or direction, directing the Respondents 9 to 13 to repay the amount of fixed deposits and other deposits to the petitioner along with interest forthwith, or within a specific time frame as may be directed by this Honourable Court.”

2. The petitioner herein is the Sree Thirunelly Devaswom, represented by its Executive Officer. The petitioner has approached this Court, aggrieved by the unjustifiable denial on the part of the Co-operative Societies, respondents 9 to 13, to repay the Fixed Deposits of the petitioner Devaswom in those Societies, in spite of repeated requests. The learned counsel for the petitioner submitted that the Devaswom is in dire need of money for the renovation of the temple.



3. The learned counsel for the petitioner further submitted that Sree Thirunelly Devaswom is an ancient temple governed by the provisions of the Madras Hindu Religious and Charitable Endowments Act, 1951, and functions under the supervisory control of the Malabar Devaswom Board. The learned counsel for the petitioner submitted that the primary source of income for the temple is the fee collected from worshippers, which have been deposited in various banks. As per Ext.P2 circular issued by the 6<sup>th</sup> respondent, Commissioner dated 02.03.2010, it is directed that the temple funds should be deposited in the banks specified in the circular. Later, vide Ext.P3, the 6<sup>th</sup> respondent modified the circular to the extent that the deposits of the temples under the Malabar Devaswom Board shall not be continued as Fixed Deposits, Current deposits or savings bank account in the Co-operative Societies registered under the Kerala Co-operative Societies Act, 1969, but only in profitable Co-operative Banks functioning near the temple. Accordingly, the temples were directed to withdraw the deposits from such Co-operative Societies and to deposit it in the Banks specified in the Ext. P2 circular.

4. The learned counsel for the petitioner further submitted that the 4<sup>th</sup> respondent, Senior Deputy Director, Kerala State Audit Department, conducted an audit in Thirunelli Temple and submitted Ext.P4 report. Ext.P4 report would reveal that Thirunelli Devaswom has deposited its funds in the following Co-operative Societies, which is contrary to Exts. P2 and P3 Circulars.



1. The Thirunelli Service Co-operative Bank Ltd.,
2. The Susheela Gopalan Smaraka Vanitha Co-operative Society Ltd.
3. The Mananthawady Co-operative Rural Society Ltd.
4. The Mananthawady Co-operative Urban Society Ltd.
5. Wayanad District Temple Employees Co-operative Society Ltd.

5. The grievance of the petitioner is that even though notices have been issued to respondent Nos. 9 to 13, Co-operative Societies, they have refused to repay the funds. The respondents 9 to 13 have no right whatsoever to deny the closure of the petitioner's Fixed Deposits; such denial is unreasonable and violative of the relevant banking rules and practices.

6. We have gone through Ext.P2 and P3 circulars. Ext.P2 circular dated 02.03.2010 of Malabar Devaswom Board clearly states that the accounts of the temple shall be maintained only in Co-operative Banks, Nationalised Bank, Post Office Savings Bank, Scheduled Bank and Treasury. Further, it is stated that if accounts were opened in any other institutions, such accounts should be closed, and the balance amounts shall be transferred to any of the banks permitted under the circular.

7. Ext.P3, modified circular, made it clear that, if any of the temples under the control of the Malabar Devaswom Board has deposited funds in Co-operative Society, such deposits shall be withdrawn, as and when they mature,



and shall be deposited in the banks and institutions authorised in Ext.P2 circular.

8. The learned counsel for the Society submits that if the amounts are withdrawn, the societies would cease to operate.

9. We have considered the submissions advanced by the learned counsel for the petitioner and the learned Standing Counsel and the learned Government Pleader.

10. In A.A. **Gopalakrishnan v. Cochin Devaswom Board**<sup>1</sup>, a three Judge of the Apex Court held that the properties of the deities, temple and Devaswom Boards, are required to be protected and safeguarded by their trustees/archakas/shebaites/employees.

11. Ext.P4, the audit report, states that huge amounts have been deposited in various Co-operative Societies, violating the directions contained in Exts. P2 and P3 circulars issued by the Commissioner, Malabar Devaswom Board.

12. The main grievance projected by the learned counsel for the petitioner is that the fixed deposits of the Devaswom in respondents 9 to 13 Co-operative Societies were not repaid by the said societies, in spite of repeated demands made by the petitioner. It is submitted that the petitioner temple is in dire need of money for its ongoing renovation activities. The respondent societies are delaying the repayment stating some lame excuses.

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<sup>1</sup> [(2007) 7 SCC 482]



13. It appears that the petitioner Devaswom has issued several demand notices seeking the closure and withdrawal of the fixed deposits.

14. In the light of the above discussion, we are of the view that the Writ Petition can be disposed of.

Resultantly, Writ Petition is disposed of with the following directions:

1. The respondents 9 to 13 are directed to close the fixed deposits and other deposits of the petitioner and repay the amount due to the petitioner within a period of two months from the date of receipt of copy of this judgment.
2. The 6<sup>th</sup> respondent shall ensure that the directions in Exts.P2 and P3 Circulars are scrupulously followed henceforth.

Sd/-

**RAJA VIJAYARAGHAVAN V,  
JUDGE**

Sd/-

**K.V. JAYAKUMAR,  
JUDGE**

APPENDIX OF WP(C) 21455/2025

## PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE MODIFIED SCHEME OF ADMINISTRATION DATED 16-03-1944 OF SREE THIRUNELLY TEMPLE FRAMED BY THE BOARD OF COMMISSIONERS FOR HINDU RELIGIOUS ENDOWMENTS MADRAS
Exhibit P2	TRUE COPY OF THE CIRCULAR NO.H9/1637/10 DATED 02-03-2010 ISSUED BY THE 6TH RESPONDENT COMMISSIONER
Exhibit P3	TRUE COPY OF THE CIRCULAR NO.H7/3309/2022/MDB DATED 18-10-2023 ISSUED BY THE 6TH RESPONDENT COMMISSIONER
Exhibit P4	TRUE COPY OF THE AUDIT REPORT NO.KSAMLDT1/479/2024 DATED 05-08-2024 OF THE YEAR 2023 PREPARED BY THE 5TH RESPONDENT
Exhibit P5	TRUE COPY OF THE DECISION DATED 20-11-2023 OF THE MEETING THE TRUSTEE OF THE PETITIONER TEMPLE
Exhibit P6	TRUE COPY OF THE LETTER DATED 02-12-2023 SUBMITTED BY THE PETITIONER TO THE 6TH RESPONDENT
Exhibit P7	TRUE COPY OF THE NOTICE DATED 04-12-2023 ISSUED BY THE PETITIONER TO THE ASSISTANT DIRECTOR, CO-OP. DEPARTMENT.
Exhibit P8	TRUE COPY OF THE LETTER DATED 08-12-2023 ISSUED BY THE ASSISTANT DIRECTOR, CO-OPERATIVE AUDIT, MANANTHAWADY TO THE PETITIONER
Exhibit P9	TRUE COPY OF THE LETTER DATED 29-01-2024 ISSUED BY THE PETITIONER TO THE 6TH RESPONDENT
Exhibit P10	TRUE COPY OF THE ORDER NO.J6-6899/2023/MDB(KDIS) DATED 07-05-2024 ISSUED BY THE 6TH RESPONDENT
Exhibit P11	TRUE COPY OF THE LETTER DATED 29-11-2023 ISSUED BY THE 9TH RESPONDENT TO THE PETITIONER
Exhibit P12	TRUE COPY OF THE LETTER DATED 12-02-2024 ISSUED BY THE 9TH RESPONDENT TO THE PETITIONER
Exhibit P13	TRUE COPY OF THE REPLY LETTER DATED 04-06-2024 ISSUED BY THE 9TH RESPONDENT TO THE PETITIONER



Exhibit P14	TRUE COPY OF THE DEMAND NOTICE DATED 07-09-2024 IN RESPECT OF FD NO.53/7
Exhibit P15	TRUE COPY OF THE NOTICE DATED 25-05-2024 ISSUED BY THE PETITIONER TO THE 10TH RESPONDENT
Exhibit P16	TRUE COPY OF THE NOTICE DATED 05-06-2024 ISSUED BY THE PETITIONER TO THE 10TH RESPONDENT
Exhibit P17	TRUE COPY OF THE LETTER DATED 10-06-2024 ISSUED BY THE PETITIONER TO THE 10TH RESPONDENT
Exhibit P18	TRUE COPY OF THE LETTER DATED 11-03-2024 ISSUED BY THE PETITIONER TO THE 11TH RESPONDENT
Exhibit P19	TRUE COPY OF THE LETTER DATED 10-06-2024 ISSUED BY THE PETITIONER TO THE 11TH RESPONDENT DEMANDING DISBURSEMENT OF THE MATURED FD AMOUNT
Exhibit P20	TRUE COPY OF THE LETTER DATED 24-11-2023 ISSUED BY THE 12TH RESPONDENT TO THE PETITIONER
Exhibit P21	TRUE COPY OF THE REPLY LETTER DATED 22-11-2023 ISSUED BY THE 13TH RESPONDENT TO THE PETITIONER
Exhibit P22	TRUE COPY OF THE REPLY LETTER DATED 05-03-2024 ISSUED BY THE 13TH RESPONDENT TO THE PETITIONER
Exhibit P23	TRUE COPY OF THE RELY LETTER DATED 27-05-2024 ISSUED BY THE 13TH RESPONDENT TO THE PETITIONER
Exhibit P24	TRUE COPY OF THE CIRCULAR DATED 30-06-2017 ISSUED BY THE RESERVE BANK OF INDIA AND PUBLISHED IN THEIR OFFICIAL WEBSITE

**RESPONDENT EXHIBITS**

Exhibit R4(a)	A true copy of the audit report issued vide KSA/MLD/T1/479/2024 dated 05-08-2024
Exhibit R4(b)	A true copy of the Circular No. H9/1637/2010 dated 02-03-2010
Exhibit R4(c)	A true copy of the circular no. H7/3309/2022/MDB dated 18-10-2023