

SUPREME COURT OF INDIA

Valivalam Desikar Chatram Trust

Vs.

Assistant Commr. (Land Reforms)

C.A.Nos.2751-2752 of 1997

(S. Saghir Ahmad and D. P. Wadhwa, JJ.)

18.01.2000

ORDER

1. Tamil Nadu Land Reforms Special Appellate Tribunal constituted under Section 77-C of the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act categorically held that the Trust in question was not a public religious trust as defined under Section 2 of the Act as on 1-3-1972 on which date the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) (Third Amendment) Act came into force.

2. Tamil Nadu Land Reforms Special Appellate Tribunal looked into the oral and documentary evidence and considered the statement of the Manager of the Trust recorded by the Land Tribunal. The Manager had stated that there were no entries in the records of the Trust to show that the paddy grown by it was being used for the performance of the puja or for other religious purposes. The account books maintained by the Trust for the period from 1-4-1986 to 31-3-1989, and for the period from 1985-86 to 1988-1989 as also from 1989-90 to 1991-92 were examined. It was thereafter held that there was no evidence to prove that the income was being spent on charity or that the Trust in question was a public religious trust.

3. The corrigendum appended to the deed of trust was executed on 1-7-1981 in which the charities for which the income of the trust was to be utilised were specified. This was done after the third amendment to the Act which came into force in 1972. The corrigendum cannot, therefore, be taken note of particularly in view of the finding of fact recorded by the Tribunal that no part of the income of the Trust was used for charities.

4. The appeals are, therefore, dismissed.

Appeal dismissed.