



The Pondicherry Hindu Religious Institutions Act, 1972

Act 10 of 1972

Keyword(s):

Math, Hindu Religious Institution, Specific Endowment, Temple

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**THE PONDICHERY HINDU RELIGIOUS
INSTITUTIONS ACT, 1972**

(No. 10 of 1972)

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**THE PONDICHERRY HINDU RELIGIOUS
INSTITUTIONS ACT, 1972**

(Act No. 10 of 1972)

9th October, 1972.

AN ACT

to provide for the administration of Hindu religious institutions in the Union territory of Pondicherry and for matters connected therewith.

BE it enacted by the Legislative Assembly of Pondicherry in the Twenty-third Year of the Republic of India as follows:—

Short title, extent, commencement and application.

1. (1) This Act may be called the Pondicherry Hindu Religious Institutions Act, 1972.

(2) It extends to the whole of the Union territory of Pondicherry.

(3) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

(4) It applies to all the Hindu religious institutions situate in the Union territory of Pondicherry.

Definitions.

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

(a) "Board" means a Board of trustees appointed by the Government under section 4 ;

(b) "Commissioner" means the officer appointed under section 3 ;

(c) "Executive Officer" means a person appointed under sub-section (1) of section 9 ;

(d) "Government" means the Administrator of Pondicherry appointed by the President under article 239 of the Constitution ;

(e) "math" means a Hindu religious institution with properties attached thereto and presided over by a person, the succession to whose office devolves in accordance with the direction of the founder of the institution or is regulated by usage and—

(i) whose duty it is to engage himself in imparting religious instruction or rendering spiritual service ; or

(ii) who exercises or claims to exercise spiritual headship over a body of disciples, and includes places of religious worship or instruction which are appurtenant to the institution ;

1 The Act came into force on the 1st July 1975 vide Notification in Extraordinary Gazette No. 66 dated 30-6-1975.

Explanation.—Where the headquarters of a math are outside the Union territory but the math has properties situate within the Union territory, control shall be exercised over the math in accordance with the provisions of this Act, in so far as the properties of the math situated within the Union territory are concerned.

(f) "prescribed" means prescribed by rules made under this Act;

(g) "Hindu religious institution" or "institution" means a math, temple or specific endowment;

(h) "specific endowment" means any property or money endowed for the performance of any specific service or charity in a math or temple or for the performance of any other religious charity;

(i) "temple" means a place, by whatever designation known, used as place of public religious worship and dedicated to, or for the benefit of, or used as of right by, the Hindu community or any section thereof as a place of public religious worship.

Appointment of Commissioner.

3. The Government shall, by notification in the Official Gazette, appoint an officer, not below the rank of a Deputy Collector, as Commissioner to supervise and control the management of all Hindu religious institutions.

1 [Powers and functions of Commissioner.

3A. Subject to the other provisions of this Act, the administration of all institutions shall be subject to the general superintendence and control of the Commissioner and such superintendence and control shall include the power to pass any orders which may be deemed necessary to ensure that such institutions are properly administered and that their income is duly appropriated for the purposes for which they were founded.]

Board of trustees.

4. ² [(1) Every institution shall be administered by a Board of Trustees, which shall consist of five trustees (hereinafter in this section referred to as members), appointed by the Government, by notification in the Official Gazette, out of whom one shall be a person belonging to the Scheduled Castes :

Provided that the Government may, pending the constitution of a Board for any institution appoint a Special Officer to perform the functions of the Board.

(1A) The Government shall nominate from amongst the members a President, Vice-President, Secretary and a Treasurer.].

(2) Subject to the provisions of this Act, the President, Vice-President, Secretary, Treasurer and the member shall perform such functions as may be prescribed.

1. Inserted by Act 13 of 1973, section 2.

2. Substituted by Act 13 of 1973, section 3.

(3) Subject to the provisions of section 5, every member of the Board shall hold office for a term of three years from the date of publication of the notification appointing him as member and the other conditions of his service shall be such as may be prescribed.

(4) Any member may resign his office by giving notice in writing, for such period as may be prescribed, to the Government and, on such resignation being notified in the Official Gazette by the Government, such members shall be deemed to have vacated his office.

(5) A casual vacancy caused by the resignation of a member under sub-section (4) or otherwise may be filled by fresh appointment and the person so appointed shall hold office for the remaining period for which the member in whose place he is appointed would have held office.

(6) Every Board constituted before the commencement of this Act for the purpose of the administration of any institution and existing at such commencement shall be deemed to be a Board constituted under the provisions of this Act for the purposes of administration of such institution and the members thereof shall continue to hold office as such for a period of three years from the date of the notification by which they were appointed.

(7) Every member shall, on his ceasing to hold office as such, handover any property, document or cash which was under his control or in his possession by virtue of any of the provisions of the rules made under this Act within such time as may be prescribed, to his successor in office or such other person as the Commissioner may, by order, direct.

Disqualifications of trustees.

5. (1) A person shall be disqualified from being appointed as and for being a trustee of any religious institution,—

(a) if he does not profess the Hindu religion ;

(b) if he is less than twenty-five years of age and more than seventy years of age ;

(c) if he is an undischarged insolvent ;

(d) if he is of unsound mind or is suffering from any mental defect or infirmity which would render him unfit to perform the functions and discharge the duties of a trustee ;

(e) if he is interested in a subsisting lease of any property of, or contract made with, or any work being done for, the religious institution concerned, or is in arrears of any kind to such institution ;

(f) if he is employed as a paid legal practitioner on behalf of or against the religious institution concerned ;

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

(h) if he has acted adversely to the interests of the religious institution concerned.

(2) If a trustee becomes subject to any of the disqualifications mentioned in sub-section (1), the Government shall remove him from the office of trustee :

Provided that no trustee shall be removed under this sub-section on the ground that he has become subject to the disqualification mentioned in clause (e) or clause (h) of that sub-section unless he has been given a reasonable opportunity of being heard in the matter.

(3) A trustee shall cease to hold office if he absents himself from three consecutive meetings of the Board:

Provided that when a trustee who ceases to hold office under this sub-section, applies for restoration within one month from the date of the last of the three meetings, the Board may, at the meeting held next after the receipt of such application, restore him to the office of the trustee on sufficient cause being shown by him for his absence:

Provided further that the trustee shall not be restored to his office more than once during his term of office.

Explanation.—A meeting of the Board adjourned for want of quorum shall be deemed to be a meeting for the purpose of this sub-section.

1 [Power to remove or dismiss any trustee.

5A. (1) The Government may remove or dismiss a trustee of an institution if such trustee—

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

(b) disobeys the lawful orders issued under the provisions of this Act or the rules made thereunder; or

1. Inserted by Act 13 of 1973, section 4.

(c) continuously neglects his duty or commits any malfeasance, misfeasance or breach of trust in respect of the institution; or

(d) misappropriates or deals improperly with the properties of the institution.

(2) Before taking action under sub-section (1), the Government shall frame charges against the trustee and give him an opportunity of meeting such charges.

(3) Pending enquiry into the charges framed against a trustee the Government may place him under suspension and appoint another person to discharge the duties and perform the functions of the trustee.

Power to dissolve Board.

5B. If any Board persistently makes default in the performance of the duties imposed on it under this Act or exceeds or abuses its powers or is not in a position to function effectively, the Government may by order for reasons to be specified therein supersede the Board and appoint a new Board in its place in accordance with the provisions of section 4:

Provided that before passing an order under this section an opportunity shall be given to the trustees constituting the Board to represent against the proposed supersession.]

Meetings of the Board.

6.(1) The President of the Board may, as often as he considers necessary, and in any case at least once in three months, convene a meeting of the Board.

(2) Every meeting of the Board shall be presided over by the President, or in his absence by the Vice-President, and in the absence of both the President and the Vice-President, any other member chosen by the other members present, shall preside over at such meetings.

(3) When the office of the President of any Board is vacant or where such President is unable to perform the functions of his office by reason of illness or otherwise for a continuous period of more than one month, the Vice-President of such Board shall exercise the powers and perform the functions of the President during the period of such vacancy or absence, as the case may be.

(4) All questions which come up before any meeting of a Board shall be decided by a majority of the trustees present and voting and in the event of an equality of votes, the President, or in his absence the person presiding, shall have and exercise a second or casting vote.

(5) The rules of procedure and the conduct of business at the meetings of the Board, including quorum thereat, shall be such as may be prescribed.

Vacancy in the Board not to invalidate proceedings.

7. No act or proceeding of any Board shall be deemed to be invalid by reason merely of any vacancy in, or any defect in the constitution of such Board.

Duties of Trustees.

8. (1) The trustee of every institution shall be bound to abide by all orders issued under the provisions of this Act.

(2) The trustee of every institution shall administer its affairs in accordance with the customs and usage of the institution and such instructions as the Commissioner may issue from time to time.

(3) A trustee shall exercise all powers incidental to the prudent and beneficial administration of the institution and do all things necessary for the due performance of the duties assigned to him by or under this Act.

Appointment, powers and duties of the Executive Officers.

9. (1) The Government may appoint an Executive Officer for an institution or group of religious institutions, if it considers expedient to do so, in the interests of the better administration and management of such institution or institutions.

(2) The Executive Officer shall,—

(a) exercise such powers and discharge such duties as appertain to the administration of the properties of the religious institution or institutions ;

(b) have the right to attend the meetings of the Board and take part in the discussions thereat but without the right to move any resolution or to vote ;

(c) attend any meeting of the Board, if required to do so by the President thereof ;

(d) carry out the resolutions of the Board :

Provided that where in the opinion of the Executive Officer, any such resolution—

(i) is in excess of the powers conferred on the Board by this Act; or

(ii) affects or is likely to affect the powers and duties of the Executive Officer under this Act; or

(iii) requires the Executive Officer to incur expenditure which is necessary or excessive or is not in accordance with the local custom or usage,

he shall refer the matter to the Government for orders and the decision of the Government thereon shall be final;

(e) furnish to the Board periodical reports regarding the progress made in carrying out the resolutions of the Board;

(f) control all the employees and other servants appointed in connection with the affairs of the religious institution or institutions; and

(g) exercise or perform such other powers or duties as may be prescribed.

Appointment of officers and other employees of Board.

16. For the purpose of enabling it efficiently to discharge its functions under this Act, the Board shall, subject to such rules as may be prescribed in this behalf, appoint such number of other officers and other employees as it may consider necessary and every officer or other employee so appointed shall be subject to such conditions of service and shall be entitled to such remuneration as may be determined by the Board.

Payment of contributions.

11. (1) Every Hindu religious institution for which an Executive Officer is appointed shall, from the income derived by it, contribute to the Government annually, an amount equal to the pay, allowances and pension contribution of such Executive Officer :

Provided that if an Executive Officer is appointed for a group of institutions, the contributions payable by each of such institutions shall be apportioned by the Commissioner after giving notice to such institutions and considering their objections, if any.

(2) The contributions payable under sub-section (1) shall be notified to the institution in the prescribed manner.

Recovery of contributions, costs, charges and expenses.

12. (1) An institution shall remit the amount of contributions payable under section 11 to the Government within thirty days from the date of receipt of the notice under sub-section (2) of that section or within such further period as may be allowed by the Commissioner.

(2) If the amount of contributions so payable is not remitted within the period specified in sub-section (1), such amount shall be recoverable under the revenue recovery law for the time being in force as if it is an arrear of land revenue.

Budget of religious institutions.

13. (1) Every institution shall, before the end of March in each year, submit to the Commissioner in such form as may be prescribed, a budget showing the estimated receipts and expenditure of the institution during the following year.

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

(a) the due maintenance of the objects of the religious institution and the proper performance of the services therein;

(b) the due discharge of liabilities or loans binding on the religious institution;

(c) the repair and renovation of the buildings connected with the institution, as may be prescribed;

(d) the contribution to the reserve fund of the institution at such per centum of the income as the Commissioner may fix;

(e) the contributions to be paid under section 11 and the cost of auditing to be paid under section 14;

(f) the maintenance of a working balance.

(3) The Commissioner, after giving notice to the institution and after considering its representations, if any, may, by order, make such alterations, omissions or additions in the budget as he may deem fit.

(4) If, in the course of a financial year, the institution finds it necessary to modify the provisions made in the budget in regard to the receipt or to the distribution of the amounts to be expended under the different heads, it may submit to the Commissioner a supplementary or revised budget.

(5) The institution shall, within two months after the close of every financial year, submit to the Commissioner in such form as may be prescribed, a statement of the actual receipts and expenditure relating to that year with particulars of expenditure, if any, incurred, which is not provided for in the budget including the supplementary or revised budget with reasons therefor and the Commissioner may, after considering the reasons given by the institution, approve such expenditure.

Accounts and audit.

14. (1) Every institution shall maintain regular accounts of all receipts and expenditure and the accounts shall be kept for each financial year separately and in such form and shall contain such particulars as may be prescribed.

(2) The accounts of every institution shall be audited by auditors appointed by the Government and such auditors shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act 45 of 1860).

(3) It shall be the duty of the Board and the Executive Officer and of all the officers and servants working under them, and any person having concern in the administration of the institution, to produce before the auditors, all accounts, records, correspondence, plans, other documents and movable property including cash and ornaments relating to the institution and to furnish them with such information as may be required and afford them all such assistance and facilities as may be necessary or reasonable and as may be required in regard to the audit of the accounts of institution.

(4) Every institution whose annual income as assessed by the auditors is not less than one thousand rupees shall pay to the Government annually for meeting the cost of auditing its accounts such contribution not exceeding one and a half per centum of its income as the Commissioner may determine.

(5) The provisions of section 12, shall as far as may be, apply to the recovery of the contribution under sub-section (4), as they apply to the recovery of contributions under that section.

Contents of audit report.

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

(2) The auditor shall also report on such other matters relating to the accounts as may be prescribed.

Audit report to be submitted to Commissioner.

16. (1) After completing the audit for any year or part thereof, the auditor shall send a report to the Commissioner.

(2) The Commissioner shall send a copy of every audit report relating to the accounts of an institution to the Board and it shall be the duty of such Board or the Executive Officer to remedy any defects or irregularities pointed out by the auditor, within such time as may be specified therefor by the Commissioner and report the same to the Commissioner.

Rectification of defects disclosed in the audit and order of surcharge against trustee, etc.

17. If on a consideration of the audit report and the report of the Board concerned and after such inquiry as may be necessary, the Commissioner is of the opinion that the Board or any trustee is guilty of irregular, illegal or improper expenditure or of loss or waste of money caused by the failure to recover moneys due or other property belonging to the institution or by neglect or misconduct or misapplication or collusion, or fraudulent transactions or breach of trust; the Commissioner may, after giving notice to the Board or such trustee, as the case may be, to show cause why an order of surcharge should not be passed against such Board or trustee, and after considering the explanations, if any, of the Board or such trustee by order certify the amount so spent or the amount or value of the property so lost or wasted and direct all the trustees of the Board or the trustee concerned, as the case may be, to pay within a specified time such amount or value personally and further direct in the event of the failure to pay such amount, the same shall be recoverable under the revenue recovery law for the time being in force as if it were an arrear of land revenue.

Board not to lend or borrow moneys without sanction.

18. No Board shall either lend or borrow any moneys except with the previous sanction in writing of the Commissioner, who shall have power to lay down such conditions and limitations as he deems fit.

Board may provide for certain other expenditure.

19. The Board may, out of the funds in its charge, after making adequate provision for the purposes referred to in sub-section (2) of section 13, provide for, by a resolution, the expenditure—

- (a) on arrangements for securing the health, safety or convenience of pilgrims, worshippers or disciples; and
- (b) for the training of archakas, adyapakas, Vedapara-yanaikas and othuvans.

Board competent to fix fees for performance of service.

20. The Board shall have power, subject to such conditions as the Government may, by general or special order, direct, to fix fees for the performance of any service, ritual or ceremony in the institution and to determine what portion, if any, of such fees shall be paid to the archakas or other office holders or servants of such institution.

Maintenance of register.

21. (1) A register shall be maintained by every institution showing—

- (a) the origin and history of the institution and the names of the past and present trustees;
- (b) the names of all officers to which any salary, emolument or perquisite is attached and the nature, duration and conditions of service in each case;

(c) descriptive details of the jewels, gold, silver, precious stones, if any, vessels and utensils and other movables belonging to the institution, with their weight and estimated value;

(d) particulars of all other endowments of the institution and of all title deeds and other documents;

(e) particulars of the idols and other images in or connected with, the institution, whether intended for worship or for being carried in procession;

(f) particulars of ancient and historical records relating to the institution with their contents in brief; and

(g) such other particulars as may be prescribed.

(2) The register shall be prepared in duplicate and shall be signed and verified by the President on behalf of the Board and shall be forwarded to the Commissioner for approval.

(3) The Commissioner while approving the register may, after such inquiry, as he thinks fit, direct the Board to carry out such alterations, additions or omissions in the register as he may direct.

(4) One copy of the register as approved by the Commissioner shall be returned to the Board and the other copy shall be retained by him.

Annual verification of the register.

22. The President of the Board shall cause the register maintained under section 21 to be scrutinised every year, carry out such modifications and alterations as may be necessary and shall submit a list thereof to the Commissioner within two months from the expiry of that year and the Commissioner shall append the list to the copy of the register in his custody.

1. Power of Commissioner to enter institutions.

22A. (1) The Commissioner shall have power to enter the premises of any institution at all reasonable times for the purpose of exercising any power conferred or discharging any duty imposed by or under this Act or the rules made thereunder.

(2) If the Commissioner is resisted in the exercise of such power or the discharge of such duty, the Magistrate having jurisdiction shall, on a written requisition from the Commissioner, direct any police officer not below the rank of a Sub-Inspector to render such help, as may be necessary to enable the Commissioner to exercise such power or discharge such duty.

(3) While exercising the powers under this section, the Commissioner shall before entering the sanctum sanctorum or pooja Gruha or any other portion held specially sacred within the premises of an institution, give reasonable notice to the Board of trustees and shall have due regard to the religious practice or usage of the institution.

(4) Nothing in this section shall be deemed to authorise any person who is not a Hindu to enter any institution or part thereof.

(5) If any question arises whether the religious practice or usage of the institution prohibits entry into the sanctum sanctorum or pooja Gruha or any other portion held specially sacred within the premises of an institution by the Commissioner or the police officer referred to in sub-section (2), the

1. Inserted by Act 13 of 1973, section 5.

question shall be referred to the decision of the Commissioner. Before making any decision on any such question the Commissioner may make any such enquiry as he deems fit.

(6) Any person aggrieved by the decision of the Commissioner under sub-section (5) may, within one month from the date of the decision, appeal to the Government:

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

Inspection of property and documents.

23. (1) The Commissioner may inspect any movable and immovable properties belonging to and all records, correspondence, plans, accounts and other documents relating to, any religious institution.

(2) It shall be the duty of every Board and all officers and servants working under it or any agent or person in charge of the administration of the institution to afford all such assistances and facilities as may be necessary or reasonable in regard to any inspection made in pursuance of sub-section (1) and also to produce for inspection any movable property or document referred to in sub-section (1) and to furnish such information as may be necessary in connection with such inspection, if so required.

(3) Where in the course of such inspection it appears to the Commissioner that the trustee concerned or any officer or servant working in the institution or any other person in charge of the administration of the institution has misappropriated or fraudulently retained any money or other property

or incurred irregular, illegal or improper expenditure, the Commissioner may, after giving notice to the trustee or the person concerned to show cause why an order of such charge should not be passed against him and after considering his explanation, if any, by order in writing assess the amount of the loss, if any, as a result of such action and direct the trustee or the person concerned to pay within a specified time such amount personally and further direct that in the event of failure to pay within the time specified, the same shall be recoverable under the revenue recovery law for the time being in force as if it is an arrear of land revenue.

Appeal.

24. Any person aggrieved by any order made by the Commissioner under sections 11, 14, 17 or 23 may prefer an appeal to the Government within thirty days of the date of communication of such order:

Provided that the Government shall, before deciding an appeal under this section, give the parties concerned a reasonable opportunity of being heard.

1 [Power of Commissioner to call for records and pass orders.

24A. (1) (a) The Commissioner may call for and examine the record of any Board of Trustees of an institution in respect of any proceeding under this Act (not being a proceeding in respect of which a suit or an appeal to a court is provided by this Act) to satisfy himself as to the regularity of such proceeding or correctness, legality or propriety of any decision or order passed thereon.

1. Inserted by Act 13 of 1973, section 6

(b) If it appears to the Commissioner that the decision or order of the Board should be modified, annulled or reversed or remitted for reconsideration, he may pass an order accordingly.

(c) The Commissioner shall not pass any order prejudicial to any party without hearing him or giving him a reasonable opportunity.

(d) The Commissioner may pending the exercise of any power under this sub-section, stay the execution of any decision or order of the Board.

(2) Every application to the Commissioner under this section shall be preferred within three months from the date on which the decision or order to which the application relates was communicated to the applicant.]

Alienation of immovable property belonging to the institution.

25. (1) Any exchange, sale, mortgage, gift or lease for a term exceeding three years, of any immovable property belonging to, or given or endowed for the purposes of any institution shall be null and void unless it is sanctioned by the Commissioner as being necessary or beneficial to the institution:

Provided that before such sanction is accorded, the particulars relating to the proposed transaction shall be published in such manner as may be prescribed for inviting objections and suggestions with respect thereto and all objections and suggestions so received shall be considered by the Commissioner.

Explanation.—For the purposes of this sub-section, a lease of the property though for a term not exceeding three years shall, if it contains a provision for renewal for a further term (so as to exceed three years in the aggregate) whether subject to any condition or not, be deemed to be a lease for a period exceeding three years.

(2) When according any sanction under sub-section (1), the Commissioner may impose such conditions and give such directions as he may deem necessary regarding the utilisation of the amount raised by the transaction, the investment thereof and in the case of a mortgage, also regarding the discharge of the same within a reasonable period.

(3) A copy of the order of sanction shall be communicated to the Board and shall be published in the Official Gazette.

Board to seek sanction of the Government for filing, withdrawing or compromising suits etc.

26. No suit, prosecution or other legal proceeding by any Board shall be filed or commenced before any court without the previous sanction of the Government and no suit, prosecution or other legal proceeding shall be withdrawn or compromised by the Board except with the previous sanction of the Government.

Penalty for contravention of section 4 (7).

27. Whoever fails to comply with the provisions of sub-section (7) of section 4 shall be punishable with imprisonment for a term which may extend to one year or with fine which may extend to one thousand rupees or with both.

Other penalties.

28. Whoever contravenes or attempts to contravene or abets the contravention of any of the provisions of this Act or of any rules made thereunder other than those for which penalty has been specifically provided under this Act, shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to five hundred rupees or with both.

Sanction of Government or prosecution.

29. No court shall take cognizance of any offence under this Act or the rules made thereunder except with the previous sanction of the Government.

Savings.

30. Save as otherwise expressly provided in this Act or the rules made thereunder, nothing in this Act shall—

(a) affect any honour, emolument or perquisite to which any person is entitled by custom in any religious institution or its established usage in regard to any other matter; or

(b) authorise any interference with the religious or spiritual functions in any institution.

Power to make rules.

31. (1) The Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(a) the period of notice to be given under sub-section (4) of section 4;

(b) the manner and the time in which a member who ceases to hold office is to hand over the property, document or cash which was under his control or possession;

(c) the rules of procedure and the conduct of business at the meetings of the Board, including the quorum thereat;

(d) the powers and duties of the Executive Officers under sub-section (2) of section 9;

(e) the manner in which officers and other employee of the Board may be appointed;

(f) the manner in which the contribution payable under sub-section (1) of section 11 shall be notified to the institution;

(g) the form and contents of the budget and the form of the statement of actual receipts and expenditure and the manner in which they are to be submitted in accordance with section 13;

(h) the manner in which the contributions under sub-section (4) of section 14 shall be apportioned and notified;

(i) the manner in which registers and accounts are to be maintained;

(j) the manner in which proposals of alienation of immovable property belonging to the institution is to be published under section 25; and

(k) any other matter which is required to be prescribed.

(3) Every rule made under this section shall be laid, as soon as may be, after it is made before the Legislative Assembly, while it is in session for a total period of fourteen days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session in which it is so laid or the sessions aforesaid, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Repeal and saving.

32. (1) On the commencement of this Act, the Arrete dated 29th June 1918, and the Royal Ordinance dated 30th September 1827 (hereinafter called the corresponding laws) shall stand repealed.

(2) Nothing in sub-section (1) shall affect,—

(a) the previous operation of the corresponding laws so repealed or anything duly done or suffered thereunder; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the corresponding laws so repealed; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the corresponding laws so repealed; or