

Under Rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 17th October, 2025 is published together with Statement of Objects and Resasons for general information:-

**L.A.Bill No. 40 of 2025**

A Bill further to amend the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-sixth Year of the Republic of India as follows: —

Short title and  
commencement.

1. (1) This Act may be called the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2025.

(2) It shall come into force at once.

Tamil Nadu Act  
22 of 1959.

2. In section 35 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (hereinafter referred to as the principal Act), —

Amendment of  
section 35.

(1) for the marginal heading, the following marginal heading shall be substituted, namely: —

“Authority of trustee to incur expenditure.”;

(2) in sub-section (1), after clause (b), the following clauses shall be added, namely: —

“(c) for establishment of training schools for archakas, isai kалаignars, othuvars, adhyapakas, vedaparayanikas;

(d) for establishment of centres for the propagation of the Hindu religion, culture, spirituality and connected activities;

(e) for improvement, development and protection of immovable properties belonging to the religious institution and construction of buildings for such purposes for the benefit of devotees of the religious institutions.

(f) for establishment and maintenance of any educational institution for the benefit of devotees of the religious institutions; and

(g) for any other purpose beneficial to the devotees of the religious institutions.”.

Amendment of  
section 46.

3. In section 46 of the principal Act, —

(1) for clauses (i), (ii) and (iii), the following clauses shall be substituted, namely: —

“(i) is not less than one lakh rupees but is less than ten lakh rupees;

(ii) is not less than ten lakh rupees but is less than five crore rupees;

(iii) is not less than five crore rupees,”;

(2) in the first proviso, for the expression “ten thousand rupees”, the expression “one lakh rupees” shall be substituted.

Amendment of  
section 86.

4. In section 86 of the principal Act, —

(1) in sub-section (1), for the expressions “March” and “fasli year”, the expressions “December” and “financial year” shall, respectively, be substituted;

(2) in sub-section (5), for the expression “fasli year”, the expression “financial year” shall be substituted;

(3) in sub-section (6), for the expression “fasli year” occurring in two places, the expression “financial year” shall be substituted.

5. In section 87 of the principal Act,—

Amendment of  
section 87.

(1) in sub-section (1), for the expression “fasli year”, the expression “financial year” shall be substituted;

(2) in sub-section (2), for the expression “section 21 of the Indian Penal Code (Central Act XLV of 1860)”, the expression “clause (28) of section 2 of the Bharatiya Nyaya Sanhita, 2023 (Central Act 45 of 2023)” shall be substituted;

(3) in sub-section (3),—

(a) for the expression “fasli year” occurring in two places, the expression “financial year” shall be substituted;

(b) for the expression “five lakhs rupees”, the expression “fifty lakh rupees” shall be substituted;

(4) in sub-section (4), for the expression “fasli year”, the expression “financial year” shall be substituted.

6. In section 88 of the principal Act, —

Amendment of  
section 88.

(1) for the expression “fasli year”, the expression “financial year” shall be substituted;

(2) for clause (a), the following clause shall be substituted, namely: —

“(a) to the Commissioner, —

(i) in respect of maths and specific endowments attached to maths; and

(ii) in respect of religious institutions having Executive Officer in the cadre of Assistant Commissioner, Deputy Commissioner, Joint Commissioner or Additional Commissioner;”;

(3) in clause (b), after the expression “section 46”, the expression “except the institutions covered under clause (a)” shall be inserted.

7. In section 92 of the principal Act, in sub-section (2), for the expression “fasli year”, the expression “financial year” shall be substituted. Amendment of  
section 92.

8. In section 95 of the principal Act, for the expression “more than three faslis immediately preceding the fasli”, the expression “more than three financial years immediately preceding the financial year” shall be substituted. Amendment of  
section 95.

**STATEMENT OF OBJECTS AND REASONS.**

Many of the immovable properties, which are endowed and entrusted to various religious institutions for specific religious purposes remain unutilised and unproductive. To make use of those valuable properties and to utilise the proceeds therefrom for the religious purposes for which they are endowed and entrusted with and for the proper maintenance of the respective religious institutions, it is imperative to develop and improve those immovable properties by way of construction of buildings thereon. As there is no specific enabling provision to empower the trustee of a religious institution to develop such properties by utilising the funds in his charge, it has been decided to amend the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

2. It has also been decided to incorporate a suitable provision in the said Act for the establishment of and maintenance of educational institutions by the religious institutions and also for the establishment of training schools for archakas, isai kalaigars, othuvans, adhyapakas, vedaparayanikas.

3. The Bill seeks to give effect to the above decisions.

**P.K. SEKARBABU,**  
*Minister for Hindu Religious and  
Charitable Endowments.*

Secretariat,  
Chennai,  
17th October 2025.

K. SRINIVASAN,  
*Principal Secretary.*