HC-KAR
NC: 2026:KHC:46926
WP No. 6653 of 2025
CNR: KAHC010135742025

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29TH DAY OF AUGUST, 2026

BEFORE

THE HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

WRIT PETITION NO. 6653 OF 2025 (GM-R/C)

BETWEEN

RAJESH NAYAK
S/O SADANANDA NAYAK,
AGED ABOUT 46 YEARS,
SECOND DIVISION ASSISTANT (SDA),
R/AT. ETTINATI SHIRIYARA,
SHRIYARA POST, BRAHAMAVARA TALUK,
UDUPI DISTRICT-576210.

...PETITIONER

(BY SRI: NAGARAJ HEGDE., ADVOCATE)

AND

1. THE COMMISSIONER
RELIGIOUS AND CHARITABLE ENDOWMENTS,
CHAMARAJPET,
BENGALURU-560018
2. THE DEPUTY COMMISSIONER,
UDUPI,
UDUPI DISTRICT-576101.
3. THE ASST. COMMISSIONER AND ENQUIRY OFFICER,
KUNDAPURA,
UDUPI DISTRICT-576201.
4. THE EXECUTIVE OFFICER,
SRI DURGA PARAMESHWARI TEMPLE,
MANDARTHI, BRAHMAVARA TALUK,
UDUPI DISTRICT-576101.
REP. BY ITS EXECUTIVE OFFICER.

...RESPONDENTS

(BY SRI SHAMANTH NAIK, AGA FOR R1 TO R3;
SRI HARISHCHANDRA MOVVAR, ADVOCATE FOR R4)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ORDER DTD 26.12.2024, PASSED BY THE R-1 IN THE REVISION PETITION FILED BY THE PETITIONER WHICH IS NUMBERED AS ADM/7/AP/13/2020-21 AND THE ORDER OF DISMISSAL PASSED BY THE R-4 DTD 08.10.2020, PASSED IN PA.SAM.DPT(M)/ADM-06/RA.NAYAK/2020-21 AND THE ENQUIRY REPORT SUBMITTED BY THE R-3 ENQUIRY OFFICER IN DEC/SR/1/2019-20, DTD NIL, WHICH IS PRODUCED ANNX-A TO C RESPECTIVELY AND ETC.,

THIS WRIT PETITION COMING ON FOR ORDERS AND HAVING BEEN RESERVED FOR ORDERS ON 21.07.2026, THIS DAY, THE COURT PRONOUNCED THE FOLLOWING:

CORAM: HON'BLE MR. JUSTICE SURAJ GOVINDARAJ

CAV ORDER

1. The petitioner is before this Court seeking for the following reliefs:

> *i) Issue writ of certiorari or any other writ or order, quashing the order dated 26.12.2024, passed by the 1st Respondent in the Revision Petition filed by the petitioner which is numbered as ADM/7/AP/13/2020-21 and the order of dismissal passed by the 4th Respondent dated 08.10.2020, passed in PA.SAM.DPT(M)/ADM-06/RA.NAYAK/2020-21 and the enquiry report submitted by the 3rd Respondent Enquiry Officer in DEC/SR/1/2019-20, dated nil. which is produced Annexure-A to C respectively.*

ii) After quashing the impugned orders, direct the Respondent No.2 and 4 to reinstate the petitioner with his service with all consequential benefits with retrospective effect.

iii) Grant such other and further reliefs as this Hon'ble Court deems fit, considering the facts and circumstances of the case.

2. The petitioner had been appointed as an Assistant Clerk in Respondent No.4 - Temple with effect from 01.03.2008 by Respondent No.1. Thereafter, he was promoted as Second Division Clerk with effect from 01.07.2017. It is contended that on 28.08.2018, all of a sudden, without issuing any prior notice or show cause notice to the petitioner, Respondent No.2 - Deputy Commissioner, Udupi, suspended the petitioner with immediate effect by appointing an enquiry officer to conduct the enquiry against the petitioner.

3. It is only seven months after the suspension order that the Deputy Commissioner appointed the Assistant Commissioner, Kundapura Sub-Division as an enquiry officer to conduct an enquiry against the petitioner. Thereafter, on 21.05.2019 Respondent No.2 - the Deputy Commissioner had issued one more letter to the Assistant Commissioner directing him to conduct the proceedings as early as possible.

4. On 02.01.2019, a memorandum of charges was issued to the petitioner for the offences said to have been committed by the petitioner for issuing duplicate receipts by misusing the user ID and password of the IT Administrator between 23.08.2018 to 25.08.2018 to the devotees of the temple thereby committing a breach of trust and misappropriation in the temple. The petitioner submitted his objections to the charges on 19.02.2020.

5. Apart from the charges and departmental inquiry, the temple has also lodged a criminal complaint in Crime No.183/2018 for offences punishable under Sections 409, 468, 471, 420 and 201 of the IPC. The Assistant Commissioner submitted his enquiry report on 08.06.2020. The Respondent No.4 - temple dismissed the petitioner from service on 08.10.2020.

6. Against the said order, the petitioner had filed a revision petition before Respondent No.1 - Commissioner of Religious and Charitable Endowments who confirmed the order of dismissal. Against which the petitioner had filed writ petition in WP No.21905/2022, which was disposed on 21.06.2024, remanding the matter to Respondent

No.1 for fresh consideration. Respondent No.1, after hearing the matter afresh, once again dismissed the revision petition on 26.12.2024 at Annexure-A. It is challenging the same that the petitioner is before this Court.

7. The submission of Sri.Nagaraja Hegde, learned counsel for the petitioner, is that:

7.1. the enquiry report is not proper and is contrary to the applicable law and inasmuch as he has violated Rule 22B of the Karnataka Hindu Religious and Charitable Endowments Rules, 2002 (for short, ‘Rules 2002), which is reproduced hereunder for easy reference:

> ***22-B. Procedure for holding enquiry by the Deputy Commissioner***.*-(1) Whenever the Deputy Commissioner desires to hold an enquiry with regard to any dispute or matter in respect of any notified institution or Endowment under Section 25-B except in the case of sub-section (6) (vii), he shall give notice about the nature of dispute and the date of hearing, permitting the persons/devotees interested to file any objection or suggestion with regard to the disputed matter and to participate in the proceedings and such notice may be published by affixture on the notice board of:*
>
> *(1) The institution concerned;*
>
> *(2) The local body concerned;*
>
> *(3) Taluk office concerned;*
>
> *(4) The Assistant Commissioners office or Revenue Sub-Division Office as the case may be;*

(5) The Deputy Commissioner's office;

(2) Necessary Certificate for having published the notice by affixture may be obtained from the concerned and placed for record purpose.

7.2. His submission is that before holding an enquiry, a notice is required to be given to the concerned person, indicating the nature of dispute and date of hearing, permitting the person an opportunity to file objections. This notice not having been issued, the enquiry is *void ab initio*, which has not been considered by Respondent No.1. He refers to Rule 17 of the Rules of 2002, which is reproduced hereunder for easy reference:

17. Disciplinary action against Archakas and temple servants*.-The following penalties may be imposed on Archakas and other temple servants by the Committee of management for any dis-obedience, misconduct, breach of trust, in-capacity, neglect of duties [for any disqualification specified in Section 10-A] or other sufficient causes.-*

(a) censure;

(b) fine;

(c) withholding of increments;

(d) reduction of pay;

(e) recovery from pay of any loss caused to the institution;

(f) removal from service or dismissal from service.

(2) No order imposing any penalty under these rules on any Archaka or temple servant shall be passed unless he has been informed in writing of the ground on which it is

proposed to take action and an adequate opportunity of defending himself has been afforded to him. The proceedings shall contain a summary record of evidence and a statement of findings and the grounds thereof.

(3) Enquiry may be conducted either by the Committee of management or it may entrust the enquiry to any other officer. Where an inquiry authority is appointed it shall hold the enquiry and submit its report to the committee.

(4) An Archaka or a temple servant may be placed under suspension pending enquiry of the charges where such suspension is necessary in the interest of the institution concerned.

(5) The suspended Archaka or temple servant is entitled for a subsistence allowance of fifty per cent of the salary drawn by him at the time of suspension. The order of suspension may be continued for not more than six months within which the enquiry has to be concluded:

Provided that for any reason if the enquiry is not completed within the period of six months the Committee of management may with the permission of the Commissioner continue the period of suspension beyond six months.

7.3. By referring to Rule 17, his submission is that the enquiry proceeding has to be concluded within six months from the date of suspension of the employee. In the present matter, the suspension having occurred on 28.08.2018, the enquiry proceedings have been completed on 08.06.2020, and the order of dismissal passed on 08.10.2020, i.e. the entire process has taken more than two years when it ought to have been completed in six months. The suspension of the petitioner has continued during the entire period. Therefore, the same is in violation of Rule 17.

7.4. His categorical submission is that if the enquiry is not completed within six months' time, the enquiry would be deemed to have lapsed and the petitioner deemed to have been reinstated into service. This aspect has not been considered either by the temple or by Respondent No.1.

7.5. He refers to Section 63 of the Karnataka Religious and Charitable Endowments Act, 1997 (for short, Act of 1997) which is reproduced hereunder for easy reference:

63. Revisions Powers of Commissioner.

(1)The Commissioner may call for and examine the records and proceedings before the Assistant Commissioner or Deputy Commissioner for the purpose of satisfying himself as to the correctness of the finding or order recorded or passed by the Assistant Commissioner or Deputy Commissioner and may either annul, reverse, modify or confirm the said finding or order or may direct the Assistant Commissioner or Deputy Commissioner to make further enquiry or take such additional evidence as he may think necessary or he may himself take the additional evidence :Provided that the Commissioner shall not record or pass any order without giving the party affected thereby an opportunity of being heard.

(2)Nothing in sub-section (1) shall entitle the commissioner to call for and examine the record of any case during the period in which an appeal can lie or after an order has been passed by him on such appeal.

7.6. By referring to Section 63, his submission is that the revision powers of the commissioner have to be exercised by appreciating all the facts, more particularly the facts relating to the enquiry and being conducted in a proper manner or not. As also whether the procedure prescribed under the Act and Rules has been followed or not?

7.7. His submission is that Respondent No.1 has not considered all these aspects from a proper perspective and has not considered whether the charges have been proved against the petitioner.

7.8. In the present case, as per the enquiry report itself, only one of the charges has been proved. The other charges not having been proved, it was required for Respondent No.1 to consider this in a lot more detail. One of the charges not having been proved, Respondent No.1 ought not to have automatically accepted the report as regards the second charge having been proved.

7.9. His submission is that there is no proof of misappropriation of funds placed on record. The entire enquiry report as also the dismissal order is on the basis of assumption and presumptions. An order of dismissal requires proof beyond reasonable doubt and as such, in the present case there being no such proof that the impugned order is required to be set aside.

7.10. His submission as regard to charges is that the first charge was that the petitioner and one more person Ashok Kunder on 23.08.2018, 24.08.2018 and 25.08.2018 had sold the receipts by duplicating to the devotees by using the username and password of the admin and thereby they have committed breach of trust and misappropriated the funds of the temple. Though this is stated to have occurred between 23.08.2018 to 25.08.2018, the complaint was lodged on 30.08.2018, nearly after 7 days, after the first incident. The delay in filing the complaint has not been explained by the management committee of the temple and on that ground, he submitted that the delayed complaint was filed only to harass and remove the petitioner from service by framing false charges. There is no complaint by any devotee as regards a false fabricated or duplicate receipts. There is no independent witness who has been examined by the temple to prove the allegation against the petitioner. It is also not forthcoming as regards the extent of misappropriation of funds which have been made. There is no audit report which has been submitted by the committee to substantiate the misappropriation committed by the petitioner by issuing duplicate receipts and on that ground, he submits that the enquiry proceedings is erroneous which has not been considered by Respondent No.1.

7.11. As regards the second charge, he submits that this charge was as regards the petitioner having deleted the data from the server as also the backup as regards the printing of the duplicate receipts. The enquiry officer has stated by relying on the opinion of the expert that there is nothing to indicate that the said data had been deleted and therefore come to a conclusion that the second charge is not proved. His submission is that the second charge is closely related to the first charge inasmuch as if there is no data available on the server indicating the printing of the duplicate receipts and there is nothing on record to indicate that the petitioner has deleted the data from the server, then the first charge could also not be held to have been proved against the petitioner. The software having been installed by the National Informatics Centre, no official of the National Informatics Centre (NIC) has been examined by the temple. The NIC would have been the fit and competent authority to depose on whether any duplicate invoice had been printed and in what manner. A so-called local software expert has been examined who is not the person who has developed the software. Therefore, the evidence of the said local software expert could not have been given credence by the enquiry officer or by Respondent No.1.

7.12. His submission is that in the list of witnesses there were only two witnesses who were mentioned. Subsequently, four other witnesses were examined whose details had not been furnished to the petitioner. His submission is that these four witnesses could not have been examined whose name was not found in the list of witnesses. His submission is also that the entire proceedings have been initiated by the Respondent to take revenge on the petitioner by framing false charges, dismiss the petitioner from service. These witnesses, he submits, have no knowledge of the IT systems and the manner of functioning of issuance of e-receipt system, their evidence could not have been considered blindly by the enquiry officer and subsequently by the revision authority - Respondent No.1.

7.13. He submits that none of the duplicate receipts were marked in evidence. Without the duplicate receipts being available, the question of contending that there was a duplicate receipt issued by the petitioner would not arise. It is the petitioner alone who has been targeted. Ashok Kunder continues to be in employment. He has not been dismissed. Therefore, there is a discrimination.

7.14. Alternatively, he submits that for the alleged offence of issuing duplicate receipts, the order of dismissal is not proportionate. A lesser punishment could have been imposed on the petitioner as has been observed by Co-ordinate

Bench of this Court in the earlier petition WP No.21905/2022. Thus, if the doctrine of proportionality were to be applied, the punishment being excessive, this aspect ought to have been considered by the Revisional Authority, more particularly after the demand made by this Court. On the above grounds, he submits that the writ petition is required to be allowed.

8. Sri.Harishchandra Movvar, learned counsel appearing for the temple would submit that:

8.1. All the procedural requirements which are required to be followed have been followed. There is no violation of any procedural requirement. On 25.08.2018, he has produced the original file relating to the enquiry as also filed copies of the entire file, with copies being served on the counsel for the petitioner.

8.2. By relying on the said documents, he submits that the petitioner had been appointed on 25.04.2017. A complaint had been received on 25.08.2018, indicating that there were 6 duplicate receipts issued on 23.08.2018, 15 duplicate receipts issued on 24.08.2018 and 2 duplicate receipts issued on 25.08.2018 as regard to Sarvalankara Pooja and Hoovina Pooja.

8.3. The duplication of the receipts being that another printout of the same receipt had been issued to the devotees who made use of the said receipt for the said poojas. His submission in this regard is that a devotee would secure a receipt from the counter and thereafter furnish it to the concerned for the pooja to be conducted. On that basis the pooja would be performed. It is only on reconciliation that two receipts with the same number being found, the aspect of a duplicate receipt being issued came to light. The original receipts form part of the record.

8.4. His submission is that the word duplicate which has been printed on the second receipt is on a coloured band in a light font which was not visible to either the devotee or the person who received the receipt. But the same came to light only after a detailed examination. His submission in this regard is that the petitioner being the person who has managing the said counter on the said dates it is only he who had access to print the said receipts namely the original as also the duplicates. The duplicate receipts have been issued after collecting due amounts from the concerned devotee. But the said amount has not been accounted to the temple since a duplicate receipt has been issued and a duplicate receipt issued could not be so accounted.

8.5. His submission is that the concerned devotee who has been issued the receipt could not be identified and in that background the devotee's evidence could not be laid. What could only be ascertained is that there is a duplicate receipt which has been issued by the petitioner since the petitioner was managing the said counter.

8.6. M/s.Shivashakthi Technologies who manages the software on a daily basis was called upon to verify and submit a report in respect to the software. The report further indicated that there was no data relating to the printing of the duplicate receipt. Though the report indicated that it could not be verified if any backup had been deleted. His submission is that every print of the receipt was to be logged into the computer system. The duplicate receipt has been printed on the dates and time indicated, the details of the printing of the duplicate receipt are not found in the server.

8.7. Therefore, he submits that although the inquiry report indicated the second charge was not proved, the deletion could have only been made by the petitioner, who had been provided adequate IT training after being deputed to NIC for such training. His submission is that the petitioner has misused his knowledge and training to the detriment of the temple.

8.8. His submission is that the show cause notice had been issued on 28.08.2018, which has been received by the wife of the petitioner, Mrs.Rakshita Naik. Hence, the contention that there is no notice of enquiry which has been issued is completely false.

8.9. The petitioner having received the notice of enquiry had participated in the enquiry before the Assistant Commissioner. A charge memo came to be issued on 18.07.2019, which has been received by the petitioner. He refers to the evidence which has been laid. He submitted that objections to the charge memo was filed by the petitioner on 15.10.2019.

8.10. He refers to the evidence which had been laid of the petitioner on 25.10.2019 and submits that the petitioner has accepted that he has provided training in the use of the IT system at the temple along with one Mr. Sanjeev Kulal. Though his submission is that there is a false submission made by the petitioner that the receipts were not available, he refers to question No.12 of the cross- examination of the petitioner where he was confronted with the duplicate receipts which were marked as Exhibit-2. The petitioner has been confronted with those documents. The said documents forming part of the record, the submission of learned counsel for Respondent No.4 is that the conduct of the petitioner requires to be deprecated, he was aware of the receipts having been marked in evidence despite which a false submission has been made that the receipts were not available, not produced and not marked, which is ex facie contrary to the records. Even after being dismissed from service, he has made false submission before this Court.

8.11. He refers to the cross-examination of the other delinquent employee, namely Ashok Kundur, Question No.7 thereof, where the duplicate receipts No.3, 8, 24 and 25, which had been marked as Exhibit No.1, had been confronted. Thus, he submits that these documents being available on record were to the knowledge of both the delinquent employees.

8.12. Insofar as the four additional witnesses are concerned, his submission is that they are also employees of the temple known to be petitioner and the petitioner has cross-examined those witnesses. Therefore, there is no prejudice which has been caused to the petitioner. The details of the duplicate receipts were available and marked as Exhibit-1, which has been produced as Document No.17 along with the convenience compilation dated 21.07.2026. He submits that the list of duplicate bills which has been prepared was to the knowledge of the petitioner, with the amounts involved totalling up to ₹ 8,750, and the receipts were also marked as Exhibit 1 and Exhibit 2, which had the word duplicate printed on the blue bank. His submission is that all the contentions which have been raised by the petitioner are falsified by the documents on record. It is not only a question of ₹ 8,750 being the value of the duplicate bills, there being several transactions which occur on a day-to-day basis, but it is also required for the person issuing the receipts or any person working in the temple to be of strong moral fibre who cannot cheat the temple. By cheating the temple, the petitioner has virtually cheated the deity. In that background, his submission is that there cannot be any leniency which can be shown to the petitioner. Respondent No. 1, he submits, has looked into all these aspects, considered the various allegations which had been made as well as the charges framed and accepted that the enquiry report is proper, as also accepted the punishment which had been imposed. The order of Respondent No.1 is eight pages, where all the aspects have been considered, and on that ground he submits that there is no infirmity in the order of the Revisional Authority requiring interference in the hands of this Court and that the writ petition is required to be dismissed.

9. Sri.Shamanth Naik, learned AGA adopts the submission of Sri.Harishchandra Movvar, learned counsel for Respondent No.4 and submits that the enquiry which has been conducted by the Assistant Commissioner is proper and correct and all the due procedures required to be followed have been followed. The punishment has been imposed by the temple. It is the temple authorities who are the competent authorities in respect thereof. He also submitted that the writ petition is required to be dismissed.

10. Heard Sri.Nagaraja Hegde, learned counsel for the Petitioner, Sri.Shamantha Naik, learned AGA for Respondents No.1 to 3 and Sri.Harishchandra Movvar, learned counsel for Respondent No.4. Perused papers.

11. The points that would arise for consideration are:

    i) **Whether the disciplinary enquiry culminating in the petitioner's dismissal was conducted in accordance with Rule 17**

of the Karnataka Hindu Religious Institutions and Charitable Endowments Rules, 2002 and the principles of natural justice?

ii) Whether the petitioner has established that the disciplinary proceedings are vitiated on account of non-compliance with the prescribed procedure, including the alleged failure to issue proper notice, delay in completion of the enquiry beyond the period prescribed under Rule 17, examination of additional witnesses without prior disclosure, and other procedural irregularities?

iii) Whether the findings recorded by the Enquiry Officer holding the petitioner guilty of the charge relating to issuance of duplicate receipts are supported by legally acceptable evidence, or whether such findings suffer from perversity, arbitrariness, or are based on no evidence warranting interference under Articles 226 and 227 of the Constitution of India?

iv) Whether the Revisional Authority, while exercising powers under Section 63 of the Karnataka Hindu Religious and Charitable Endowments Act, 1997, has properly considered the material on record, the grounds urged by the petitioner, and discharged its revisional jurisdiction in accordance with law?

v) Whether the punishment of dismissal from service imposed upon the petitioner is grossly disproportionate to the misconduct

alleged and proved, thereby warranting interference by this Court in exercise of its writ jurisdiction?

vi) What order?

12. This Court answers the above points as follows:

13. **<u>Answer to Point No (i):</u> Whether the disciplinary enquiry culminating in the petitioner's dismissal was conducted in accordance with Rule 17 of the Karnataka Hindu Religious Institutions and Charitable Endowments Rules, 2002 and the principles of natural justice?**

13.1. Sri. Nagaraja Hegde, learned counsel for the petitioner, submits that the enquiry report cannot be sustained as it is contrary to the Rules. His main argument is that the enquiry is vitiated for non-compliance with Rule 22-B of the Karnataka Hindu Religious and Charitable Endowments Rules, 2002.

13.2. According to him, before an enquiry is held, notice must be given to the person concerned stating the nature of the dispute and the date of hearing, and an opportunity must be given to file objections. Since, according to him, no such notice was given, the entire enquiry is void. He further submits that respondent No.1 did not consider this objection.

13.3. Sri. Harishchandra Movvar, learned counsel for respondent No.4-Temple, disputes this contention. He submits that the petitioner was given notice and sufficient opportunity to defend himself.

13.4. He points out that a show-cause notice was issued on 28.08.2018 and was received by the petitioner's wife, Mrs. Rakshita Naik. He further submits that the petitioner thereafter participated in the proceedings. A charge memo was served on him, he filed his objections, his evidence was recorded, and he cross-examined the witnesses examined by the Temple.

13.5. According to learned counsel, in these circumstances, the contention that the petitioner was not given notice or an opportunity of hearing is not correct.

13.6. Sri. Shamanth Naik, learned Additional Government Advocate appearing for respondents No.1 to 3, supports the submissions made by learned counsel for respondent No.4. He submits that the Assistant Commissioner conducted the enquiry in accordance with the Rules and that the petitioner was given adequate opportunity to defend himself.

13.7. The issue is a limited one. The question is whether Rule 22-B applies to the disciplinary enquiry conducted against the petitioner and, if it does not, whether the procedure followed by the authorities satisfied the requirements of Rule 17 and the principles of natural justice.

13.8. Since the petitioner's main argument is based on Rule 22-B, it is necessary to first see what that Rule provides. Rule 22-B is titled "*Procedure for holding enquiry by the Deputy Commissioner*." It deals with an enquiry by the Deputy Commissioner in relation to a dispute or matter concerning a notified institution or endowment under Section 25-B.

13.9. The Rule requires notice to be given regarding the nature of the dispute and the date of hearing. It also provides an opportunity to "persons/devotees interested" to file objections or suggestions. The Rule further provides for publication of the notice by affixture at specified places, including the notice boards of the institution, local body, Taluk Office, Assistant Commissioner's Office and Deputy Commissioner's Office.

13.10. The nature of Rule 22-B is clear from the provision itself. It is intended for an enquiry concerning a notified institution or endowment where persons interested in the institution or devotees may have a matter to place before the Deputy Commissioner.

13.11. The present case is different. It is a disciplinary proceeding against an individual temple servant. It is not an enquiry into a dispute concerning the institution or endowment. Disciplinary action against an Archaka or temple servant is specifically dealt with by Rule 17, which is titled “Disciplinary action against Archakas and temple servants.”

13.12. Rule 17(1) provides for the penalties that may be imposed, including removal from service and dismissal from service.

13.13. Rule 17(2) provides: "No order imposing any penalty under these rules on any Archaka or temple servant shall be passed unless he has been informed in writing of the ground on which it is proposed to take action and an adequate opportunity of defending himself has been afforded to him. The proceedings shall contain a summary record of evidence and a statement of findings and the grounds thereof."

13.14. Rule 17(3) also permits the Committee of Management to conduct the enquiry itself or entrust it to another officer, who has to conduct the enquiry and submit a report.

13.15. Therefore, in a disciplinary proceeding against a temple servant, the requirements are straightforward. The employee must be informed in writing of the allegations against him. He must be given a reasonable opportunity to defend himself. The enquiry proceedings must also contain the evidence, the findings and the reasons for those findings.

13.16. These are the requirements which have to be examined in the present case.

13.17. Rule 22-B does not prescribe the procedure for disciplinary action against a temple servant. In particular, it does not require a public notice inviting objections or suggestions from devotees before disciplinary action can be taken against an employee.

13.18. Such a requirement may be applicable when the Deputy Commissioner is enquiring into a dispute concerning a notified institution or endowment. It cannot be applied to a disciplinary enquiry against an individual employee. Therefore, the petitioner's contention that the enquiry is void because a notice under Rule 22-B was not issued cannot be accepted.

13.19. The next question is whether the petitioner was given the opportunity required under Rule 17(2).

13.20. The material on record shows that a show-cause notice was issued on 28.08.2018 and was received by the petitioner's wife, Mrs. Rakshita Naik. A charge memo was thereafter issued. The petitioner filed his objections to the charges.

13.21. The petitioner also participated in the enquiry before the Assistant Commissioner. His evidence was recorded, and he cross-examined the witnesses examined on behalf of the Temple. Thus, this is not a case where the petitioner was kept unaware of the proceedings or was denied an opportunity to defend himself.

13.22. The petitioner knew the allegations made against him. He filed his objections. He participated in the enquiry, gave evidence and cross-examined the witnesses. These facts show that he was given an opportunity to meet the case against him and that he actually used that opportunity.

13.23. The requirement of natural justice is a fair opportunity to know the allegations and answer them. It does not require the authority to follow a procedure which is applicable to a different type of enquiry.

13.24. It is also important to distinguish between absence of notice and an objection to the form or source of notice. In the present case, the petitioner cannot say that he had no knowledge of the proceedings. The record shows his participation in the enquiry itself.

13.25. Once the petitioner participated in the proceedings, filed his objections, gave evidence and cross-examined the witnesses, the contention that he was denied an opportunity of hearing cannot be accepted, unless some specific prejudice caused to him is shown. No such prejudice has been demonstrated on the ground now urged.

13.26. For these reasons, this Court is of the view that Rule 22-B has no application to the disciplinary proceedings against the petitioner. The relevant provision is Rule 17. The material on record shows that the petitioner was informed of the charges and was given an opportunity to defend himself.

13.27. The enquiry, therefore, cannot be held to be void merely because a notice in the manner contemplated under Rule 22-B was not issued.

13.28. Accordingly, Point No.(i) is answered against the petitioner. The disciplinary enquiry was governed by Rule 17 of the Karnataka Hindu

Religious and Charitable Endowments Rules, 2002. Rule 22-B was not applicable to the said enquiry. The petitioner was given notice of the charges and an opportunity to defend himself. The challenge to the enquiry on the ground of non-compliance with Rule 22-B is therefore rejected.

14. **Answer to Point No. (ii): Whether the petitioner has established that the disciplinary proceedings are vitiated on account of non-compliance with the prescribed procedure, including the alleged failure to issue proper notice, delay in completion of the enquiry beyond the period prescribed under Rule 17, examination of additional witnesses without prior disclosure, and other procedural irregularities?**

14.1. Sri. Nagaraja Hegde, learned counsel for the petitioner, raises three objections.

14.2. First, he submits that the petitioner was not given proper notice of the enquiry and, for that reason, the enquiry is vitiated.

14.3. Second, he relies on Rule 17 and submits that the enquiry had to be completed within six months from the date of suspension. The petitioner was suspended on 28.08.2018. The enquiry report was submitted on 08.06.2020 and the order of dismissal was passed on 08.10.2020. Thus, according to learned counsel, the enquiry continued for more than two years, though the Rule requires it to be completed within six months. He submits that the suspension also continued during this period. According to him, once the enquiry was not completed within six months, the enquiry should be treated as having come to an end and the petitioner should be treated as reinstated. He submits that this aspect was not considered by the Temple or by respondent No.1.

14.4. Third, learned counsel submits that the original list contained only two witnesses, but four more witnesses were examined during the enquiry. Their names and particulars, according to him, were not given to the petitioner beforehand. He further submits that these witnesses did not have knowledge of the information-technology system or the e-receipt system and, therefore, their evidence ought not to have been relied upon.

14.5. Sri. Harishchandra Movvar, learned counsel for respondent No.4-Temple, disputes these submissions.

14.6. On the question of notice, he submits that the show-cause notice dated 28.08.2018 was received by the petitioner's wife and that the petitioner thereafter participated in the proceedings. He received the charge memo, filed his objections and took part in the enquiry.

14.7. Regarding the additional witnesses, learned counsel submits that they were employees of the Temple and were known to the petitioner. He also points out that the petitioner cross-examined all of them. Therefore, there was no prejudice caused to the petitioner.

14.8. Sri. Shamanth Naik, learned Additional Government Advocate appearing for respondents No.1 to 3, supports the submissions made by learned counsel for respondent No.4. According to him, the procedure prescribed under the Rules was followed and the petitioner was given sufficient opportunity to defend himself.

14.9. The objections raised by the petitioner relate to three different matters. They are considered separately.

14.10. **Notice:** The question of notice has already been considered while answering Point No.(i). There is no need to repeat that discussion. The record shows that the show-cause notice dated 28.08.2018 was received on behalf of the petitioner by his wife. The petitioner thereafter participated in the proceedings. He received the charge memo, filed his objections and took part in the enquiry. Therefore, it cannot be said that the petitioner was unaware of the proceedings or that he had no opportunity to defend himself. The objection regarding want of notice therefore cannot be accepted.

14.11. **Enquiry not completed within six months:** The next contention concerns Rule 17(5). The relevant portion of the Rule reads:

"The suspended Archaka or temple servant is entitled for a subsistence allowance of fifty per cent of the salary drawn by him at the time of suspension. The order of suspension may be continued for not more than six months within which the enquiry has to be concluded:

Provided that for any reason if the enquiry is not completed within the period of six months the

Committee of management may with the permission of the Commissioner continue the period of suspension beyond six months."

14.12. The language of the Rule shows that it deals with the period of suspension. Ordinarily, the suspension is not to continue beyond six months and the enquiry is expected to be completed within that period. If the enquiry cannot be completed within six months, the Committee of Management can continue the suspension beyond six months, but it must obtain the permission of the Commissioner.

14.13. The Rule, however, does not say that the enquiry will automatically come to an end if it is not completed within six months. It does not say that the charges against the employee will stand dropped. It also does not say that the employee will automatically be reinstated or that any order passed after six months will be invalid. Such a consequence cannot be introduced by interpretation when the Rule itself does not provide for it.

14.14. This does not mean that the six-month requirement can be ignored. It has been prescribed for a reason. An employee should not ordinarily remain under suspension for an indefinite period. If the suspension was continued beyond six months without obtaining the permission required under the proviso, the employee may have a grievance regarding the continuation of the suspension and the monetary benefits payable during that period. But that is different from saying that the entire disciplinary enquiry becomes void.

14.15. In the present case, the enquiry did take a long time. The petitioner was suspended on 28.08.2018, the enquiry report was submitted on 08.06.2020, and the order of dismissal was passed on 08.10.2020. The delay is therefore considerable.

14.16. The authorities ought to have completed the enquiry within the period contemplated by Rule 17(5) or obtained the necessary permission if the suspension had to be continued.

14.17. But the petitioner has not shown that the delay prevented him from defending himself. He knew the charges, filed his objections, participated in the enquiry, led evidence and cross-examined the witnesses. There is also no material to show that the delay affected the evidence or otherwise caused any specific prejudice to the petitioner. Therefore, even if the permission contemplated under the proviso to Rule 17(5) had not been obtained, that circumstance by itself would not make the entire enquiry void or result in automatic reinstatement.

14.18. The question of any consequence arising from an unauthorised continuation of suspension would have to be considered separately. It cannot be treated as a ground for wiping out the disciplinary proceedings altogether.

14.19. **Additional witnesses:** The petitioner next objects to the examination of four witnesses who were not included in the original list of two witnesses. The mere examination of an additional witness does not make a disciplinary enquiry invalid. The important question is whether the petitioner was given an opportunity to know the evidence of those witnesses and to question them.

14.20. In this case, the respondents state that the four witnesses were employees of the Temple and were known to the petitioner. More importantly, the petitioner cross-examined them. Thus, the petitioner had an opportunity to test their evidence and put his case before the Inquiry Officer.

14.21. The petitioner also submits that these witnesses did not have sufficient knowledge of the information-technology system or the e-receipt system. That submission may have a bearing on the value of their evidence. It does not mean that they could not be examined at all. If the petitioner considered that a particular witness did not have sufficient knowledge of the system, he could question the witness on that aspect and point it out to the Inquiry Officer. The record shows that he had the opportunity to do so.

14.22. The petitioner has therefore not shown that the examination of these witnesses took him by surprise or prevented him from defending himself. He cross-examined them and was able to challenge their evidence.

14.23. The objections raised by the petitioner do not establish that the enquiry is vitiated. The objection regarding notice has already been rejected. Rule 17(5) places a limit on the continuation of suspension and provides a mechanism for continuing the suspension beyond six months. It does not provide that the disciplinary enquiry itself will lapse if it is not completed within six months.

14.24. The enquiry in the present case undoubtedly took longer than the period contemplated by the Rule. The delay is not satisfactory. However, no specific prejudice to the petitioner's defence has been shown. He participated in the enquiry and was able to defend himself. The examination of the additional witnesses also does not vitiate the enquiry, since the petitioner was allowed to cross-examine them and did so.

14.25. Accordingly, Point No.(ii) is answered against the petitioner. The petitioner has not established that the disciplinary proceedings are vitiated by want of notice, delay in completing the enquiry, continuation of suspension beyond six months, examination of additional witnesses, or any other procedural defect established from the record.

15. **<u>Answer to Point No. (iii):</u> Whether the findings recorded by the Enquiry Officer holding the petitioner guilty of the charge relating to issuance of duplicate receipts are supported by legally acceptable evidence, or whether such findings suffer from perversity, arbitrariness, or are based on no evidence warranting interference under Articles 226 and 227 of the Constitution of India?**

15.1. Sri. Nagaraja Hegde, learned counsel for the petitioner, submits that the finding of guilt is based on assumptions and presumptions. According to him, there is no proper evidence to show that the petitioner misappropriated any amount belonging to the Temple.

15.2. He submits that the standard required for imposing the punishment of dismissal has not been met. According to him, the evidence does not establish the charge even on the basis of probabilities.

15.3. There were two charges against the petitioner. The first related to the alleged issue of duplicate receipts. The second related to deletion of data from the server. The Inquiry Officer held the first charge proved but found the second charge not proved.

15.4. Learned counsel submits that the two charges are closely connected. If there was no material to show that the server data relating to the printing of duplicate receipts had been deleted, there was also no proper basis to hold that the petitioner had issued the duplicate receipts.

15.5. He further submits that the alleged duplicate receipts were issued between 23.08.2018 and 25.08.2018, but the complaint was lodged only thereafter. The delay, according to him, has not been explained.

15.6. No devotee had complained that he had received a duplicate receipt. No independent witness was examined. There was also no audit report showing the amount allegedly misappropriated.

15.7. As regards the second charge, learned counsel submits that the expert evidence did not establish that any data had been deleted from the server. The software had been installed by the National Informatics Centre, but no officer from the National Informatics Centre was examined. According to him, the evidence of a local software expert, who was not the developer of the software, could not have been relied upon.

15.8. He also submits that the alleged duplicate receipts were not marked in evidence.

15.9. Lastly, learned counsel submits that another employee, Ashok Kunder, was also involved in the matter but continues in service. According to him, the petitioner alone has therefore been made the target of the disciplinary action.

15.10. Sri. Harishchandra Movvar, learned counsel for respondent No.4-Temple, submits that the material on record clearly establishes the issue of duplicate receipts.

15.11. According to him, a complaint was received on 25.08.2018 regarding duplicate receipts. Six such receipts were issued on 23.08.2018, fifteen on 24.08.2018 and two on 25.08.2018 in respect of Sarvalankara Pooja and Hoovina Pooja.

15.12. He explains that the irregularity came to light during reconciliation. A devotee would obtain a receipt at the counter and hand it over for the pooja. When the receipts were subsequently reconciled, two receipts bearing the same number were found.

15.13. According to learned counsel, the second receipt carried the word “duplicate” on a coloured band in light print. It was not easily noticed unless the receipt was closely examined.

15.14. The petitioner was managing the counter on the relevant dates. He therefore had access to the system from which the receipts were issued.

15.15. Learned counsel accepts that the individual devotees who received the duplicate receipts could not be identified. Therefore, their evidence could not be recorded. He submits, however, that this does not affect the documentary evidence regarding the duplicate receipts.

15.16. With regard to the second charge, learned counsel submits that M/s. Shivashakthi Technologies, which manages the software, reported that there was no data relating to the printing of the duplicate receipts and that it could not be verified whether any backup had been deleted.

15.17. He submits that the petitioner had received training in the information-technology system and had also imparted training to others. According to him, the petitioner therefore had sufficient knowledge of the system.

15.18. Learned counsel further submits that the show-cause notice dated 28.08.2018 was received by the petitioner's wife and that the petitioner thereafter participated in the enquiry.

15.19. He refers to the evidence of the petitioner recorded on 25.10.2019, in which the petitioner admitted that he had received training in the information-technology system and had also imparted training along with Sanjeev Kulal.

15.20. He also refers to Question No.12 in the cross-examination of the petitioner, where the duplicate receipts marked as Exhibit-2 were put to him. He refers to Question No.7 in the cross-examination of Ashok Kunder, where duplicate receipt Nos.3, 8, 24 and 25, marked as Exhibit-1, were put to him.

15.21. It is therefore submitted that the petitioner's contention that the duplicate receipts were not marked is contrary to the record.

15.22. According to learned counsel, the total value of the duplicate receipts was ₹8,750. He submits that, apart from the amount involved, the nature of the misconduct is also relevant, since the petitioner was entrusted with handling the Temple's collections.

15.23. Sri. Shamanth Naik, learned Additional Government Advocate, adopts the submissions made by learned counsel for respondent No.4. He submits that the Temple authorities were competent to impose the punishment.

15.24. This Court has considered the rival submissions. Before examining the evidence, it is necessary to keep in mind the limited scope of interference under Articles 226 and 227 of the Constitution.

15.25. In a departmental enquiry, this Court does not act as an appellate authority. It does not ordinarily re-examine the evidence and decide whether a different conclusion could have been reached. The Court can interfere where the finding is based on no evidence, is perverse, has been recorded in violation of natural justice, or where there has been a violation of a mandatory procedure.

15.26. Therefore, the question before this Court is not whether it would itself arrive at the same finding. The question is whether there was material before the Inquiry Officer on which a reasonable conclusion of guilt could be reached.

15.27. **Standard of proof:** The submission that the charge had to be proved beyond reasonable doubt cannot be accepted. That standard applies to a criminal trial. A departmental enquiry is governed by a different standard. The charge has to be established on the preponderance of probabilities. In other words, the Inquiry Officer has to consider the entire material and decide whether the charge is more likely to be true than not. The fact that a criminal case was also registered in Crime No.183/2018 does not change the standard applicable to the departmental enquiry. Therefore, the finding cannot be rejected merely because the charge was not proved beyond reasonable doubt.

15.28. **First charge:** The first charge relates to the issue of duplicate receipts. The question is whether there was material before the Inquiry Officer to support the finding that the petitioner had issued such receipts. There was such material.

15.29. The duplicate receipts themselves were before the Inquiry Officer. The respondents have pointed out that they were marked as Exhibits-1 and 2 and were put to the petitioner and the other delinquent employee during cross-examination.

15.30. It is also not disputed that the petitioner was managing the counter on the relevant dates. The record further shows that he had received training in the information-technology system and had also imparted such training. The reconciliation of the receipts revealed receipts bearing the same number. These circumstances provided material on which the Inquiry Officer could reach the conclusion that duplicate receipts had been issued. It therefore cannot be said that the finding was based on no evidence.

15.31. **Whether the receipts were marked:** The petitioner has contended that the duplicate receipts were not marked in evidence. The material placed before this Court does not support that contention. The respondents have specifically referred to the receipts marked as Exhibits-1 and 2 and to the fact that they were put to the petitioner and Ashok Kunder during cross-examination. The petitioner has not been able to demonstrate from the enquiry record that this is incorrect. The contention that there were no duplicate receipts before the Inquiry Officer, therefore, cannot be accepted. Those documents were found to be on record when examined by this court.

15.32. **Absence of evidence from devotees:** The petitioner also relies upon the fact that no devotee came forward to complain about receiving a duplicate receipt. It is true that no such devotee was examined. The respondents have also accepted that the particular devotees could not be identified. But this does not mean that the documentary evidence has to be ignored. The duplicate receipts were themselves available for consideration. The Inquiry Officer was entitled to consider those receipts along with the other circumstances appearing from the record.

15.33. The absence of a devotee as a witness may be a matter to be considered while assessing the evidence. But it does not, by itself, make the finding one based on no evidence.

15.34. **Absence of an audit report:** The petitioner also points out that there was no audit report showing the amount allegedly misappropriated. The absence of an audit report may be relevant for determining the exact amount involved. But the first charge is principally about the issue of duplicate receipts. The respondents have placed the value of the duplicate receipts at ₹8,750. The Court is not required in these proceedings to determine the precise amount of loss. The relevant question is whether there was material to support the finding that duplicate receipts had been issued by the petitioner. There was such material before the Inquiry Officer.

15.35. **Delay in lodging the complaint:** The petitioner has also relied upon the delay in lodging the complaint. The alleged duplicate receipts relate to the period between 23.08.2018 and 25.08.2018. The respondents have explained that the irregularity came to light during reconciliation of the receipts. The explanation is not inherently improbable. If the word “duplicate” was not readily visible on the receipt, the irregularity could reasonably have been noticed only when the receipts were subsequently checked. In any event, the delay by itself is not sufficient to hold that the finding of the Inquiry Officer is perverse. There is no material before this Court to show that the complaint was fabricated or that it was made with the intention of falsely implicating the petitioner.

15.36. **Effect of the second charge being not proved:** The petitioner places considerable reliance on the fact that the second charge was not proved. The argument is that, if there was no evidence of deletion of the server data, there could also be no basis for holding that duplicate receipts had been printed. The submission cannot be accepted. The two charges are different. The first charge concerns the issue of duplicate receipts. The second charge concerns the deletion or manipulation of electronic data. The evidence relating to one charge need not necessarily establish the other.

15.37. The first charge was considered on the basis of the physical receipts and the other material relating to their issue. The second charge required proof of tampering with the electronic records. The Inquiry Officer found that the second charge was not established. That finding went in favour of the petitioner. But the failure to prove deletion of electronic data does not mean that the physical receipts cease to exist or lose their evidentiary value. Therefore, the finding on the second charge does not necessarily affect the finding on the first charge.

15.38. It is, however, necessary to make one aspect clear. The submission of learned counsel for respondent No.4 that the deletion could only have been done by the petitioner is not supported by a finding that has been recorded in his favour. The second charge was not proved. This Court therefore does not rely upon any alleged deletion of data while examining the first charge. The first charge has to be considered on the evidence relating to that charge alone. On that basis, the fact that the second charge was not proved does not by itself make the first charge unsustainable.

15.39. **Evidence regarding the software:** The petitioner submits that the software had been installed by the National Informatics Centre and that no officer from the National Informatics Centre was examined. He also questions the evidence of the software expert on the ground that he was not the person who had developed the software. This argument essentially concerns the weight to be attached to the evidence. More importantly, the expert evidence was relevant mainly to the second charge concerning deletion of data. That charge was not proved. In these circumstances, the absence of an officer from the National Informatics Centre does not, by itself, establish that the finding on the first charge was without evidence. This Court, in exercise of writ jurisdiction, cannot substitute its own assessment of the evidence merely because the petitioner considers that another witness ought to have been examined.

15.40. **Discrimination:** The petitioner has also relied upon the fact that Ashok Kunder continues in service. The plea of discrimination cannot be decided merely by comparing the punishments imposed on two employees. It has to be shown that both employees were similarly placed in all material respects, including their duties, role in the incident, evidence against them and the findings recorded in their respective cases. The material before this Court does not establish that the petitioner and Ashok Kunder stood on the same footing in all these respects. The mere fact that Ashok Kunder continues in service is therefore not sufficient to establish discrimination.

15.41. The Court has considered the material relied upon by the Inquiry Officer. There are duplicate receipts on record. The receipts were marked during the enquiry and were put to the petitioner and the other delinquent employee during cross-examination. The petitioner was managing the concerned counter on the relevant dates. There is also material regarding his knowledge of the information-technology system. The fact that no devotee was examined, that there was no separate audit report, or that the second charge was not proved does not mean that there was no material to support the first charge. At this stage, this Court is not required to decide whether another view of the evidence is possible. Unless the finding is based on no evidence or is such that no reasonable person could have reached it, interference under Articles 226 and 227 is not called for.

15.42. In the present case, the finding on the first charge has a basis in the material on record. It cannot be said to be perverse or arbitrary.

15.43. Accordingly, Point No.(iii) is answered against the petitioner. The finding of the Inquiry Officer holding the petitioner guilty of the charge relating to the issue of duplicate receipts is supported by material on record. The petitioner has not established any ground warranting interference with the said finding in exercise of the jurisdiction under Articles 226 and 227 of the Constitution of India.

16. **<u>Answer to Point No. (iv):</u> Whether the Revisional Authority, while exercising powers under Section 63 of the Karnataka Hindu Religious and Charitable Endowments Act, 1997, has properly considered the material on record, the grounds urged by the petitioner, and discharged its revisional jurisdiction in accordance with law?**

16.1. Sri. Nagaraja Hegde, learned counsel for the petitioner, submits that the power under Section 63 of the Act of 1997 requires the Commissioner to examine the entire record and satisfy himself whether the order passed by the authority below is correct. According to him, the Commissioner was required to examine whether the enquiry was properly conducted, whether the procedure prescribed under the Act and the Rules was followed and whether the charges were actually proved.

16.2. His grievance is that Respondent No.1 did not properly examine these matters. He particularly points out that there were two charges, out of which only one was held proved. According to him, the Revisional Authority ought to have examined the finding on that charge independently instead of merely accepting the enquiry report.

16.3. Sri. Harishchandra Movvar, learned counsel for respondent No.4, submits that Respondent No.1 considered all the relevant aspects. The allegations, charges, enquiry report and punishment were examined before the revision petition was rejected.

16.4. He points out that the order of Respondent No.1 runs to eight pages and submits that it cannot therefore be said that the Revisional Authority passed the order without considering the matter.

16.5. Sri. Shamanth Naik, learned Additional Government Advocate, adopts these submissions. He also submits that the Temple authorities were competent to take disciplinary action against the petitioner.

16.6. Section 63 of the Act of 1997 confers revisional power on the Commissioner. Under Section 63(1), the Commissioner can call for and examine the records and proceedings before the Assistant Commissioner or Deputy Commissioner. The purpose is to satisfy himself about the correctness of the finding or order passed by such authority.

16.7. After examining the record, the Commissioner may confirm, modify, annul or reverse the finding or order. He may also direct a further enquiry or require additional evidence to be taken. The proviso requires the affected party to be given an opportunity of being heard before an order is passed.

16.8. Thus, Section 63 gives the Commissioner the power to examine the correctness of the order passed by the authority below. The Commissioner is not required to mechanically accept the earlier finding. At the same time, exercise of this power does not mean that the entire disciplinary enquiry has to be conducted afresh in every case. The Commissioner has to examine the record, consider the grounds raised by the person seeking revision and then take an appropriate decision in accordance with Section 63.

16.9. The earlier proceedings are also relevant. The petitioner's revision was initially rejected. He challenged that order before this Court in W.P.No.21905/2022. By order dated 21.06.2024, the matter was remanded to Respondent No.1 for fresh consideration. After the remand, Respondent No.1 heard the matter again and passed the order dated 26.12.2024, which is challenged in the present proceedings. Therefore, the petitioner was given an opportunity of hearing after the matter was remanded. There is no violation of the requirement contained in the proviso to Section 63(1).

16.10. The real grievance of the petitioner is that, although he was heard, Respondent No.1 did not properly consider the material and did not examine whether the charge was proved. The order does not support this contention. The order of Respondent No.1 runs to eight pages. It considers the allegations, the charges, the enquiry report and the punishment imposed. The grounds urged by the petitioner were also considered. The mere fact that the Revisional Authority did not accept the petitioner's arguments cannot lead to the conclusion that it failed to exercise its revisional power.

16.11. The petitioner has also relied upon the fact that only one of the two charges was proved. This aspect has already been considered while dealing with Point No.(iii). There is therefore no need to repeat the same discussion. The second charge having not been proved did not prevent the Revisional Authority from considering the first charge. The two charges were separate and the first charge had to be considered on the material relating to that charge.

16.12. Once the first charge was found to be proved, the Revisional Authority was entitled to examine whether the punishment imposed on that basis could be sustained. There is nothing in the order to show that Respondent No.1 treated the first charge as proved merely because the Inquiry Officer had recorded such a finding. The record shows that the Revisional Authority considered the matter before confirming the order.

16.13. It is also necessary to keep in mind the limited scope of interference by this Court under Articles 226 and 227 of the Constitution. The Court is not sitting in appeal over the order passed by the Revisional Authority. The question is whether the authority exercised the power given to it under Section 63 and whether the decision suffers from any legal infirmity. If the authority has considered the relevant material, considered the grounds raised and taken a decision within its jurisdiction, this Court would not substitute its own view merely because another view is possible. In the present case, the petitioner has not shown that Respondent No.1 failed to consider any material which was relevant to the revision. There is also no material to show that the petitioner was denied an opportunity of hearing after the remand. The order shows that the matter was considered afresh and that the Revisional Authority thereafter rejected the revision. The petitioner may disagree with that conclusion. But disagreement with the conclusion is different from showing that the jurisdiction was not exercised.

16.14. On examination of the order dated 26.12.2024, this Court finds that Respondent No.1 considered the material placed before it, the grounds urged by the petitioner, the enquiry report and the punishment imposed. The Revisional Authority therefore cannot be said to have acted mechanically or without application of mind. The petitioner has not established any error in the exercise of the power under Section 63 which would justify interference by this Court.

16.15. Accordingly, Point No.(iv) is answered against the petitioner. It is held that Respondent No.1, while exercising the revisional power under Section 63 of the Karnataka Hindu Religious and Charitable Endowments Act, 1997, considered the material on record and the grounds raised by the petitioner and exercised the jurisdiction vested in it in accordance with law.

17. **Answer to Point No. (v): Whether the punishment of dismissal from service imposed upon the petitioner is grossly disproportionate to the misconduct alleged and proved, thereby warranting interference by this Court in exercise of its writ jurisdiction?**

17.1. In the alternative, Sri Nagaraja Hegde submits that even if some misconduct is taken to be established, the punishment of dismissal is not proportionate to the alleged offence of issuing duplicate receipts, and that a lesser punishment could have been imposed. He submits that a Co-ordinate Bench of this Court, in the earlier petition in W.P.No.21905/2022, observed that a lesser punishment could have been imposed, and that if the doctrine of proportionality were applied, the punishment being excessive, this aspect ought to have been considered by the Revisional Authority, especially after the matter was sent back by this Court. He also relies on the question of punishment, on his submission that the petitioner alone was dismissed while the co-delinquent Ashok Kunder continues in service.

17.2. Sri Harishchandra Movvar submits that no leniency can be shown. His submission is that it is not merely a question of ₹ 8,750 being the value of the duplicate bills; a person handling the receipts and working in a temple must be of strong moral fibre and must not cheat the temple, and by cheating the temple the petitioner has cheated the deity. He submits that Respondent No.1 considered all these aspects and accepted the punishment imposed, and that there is no ground to interfere.

17.3. The doctrine of proportionality, when a writ court applies it to a punishment, is a doctrine of restraint. The choice of penalty is, in the first place, for the disciplinary authority, which is best placed to judge how gravely a particular act of misconduct strikes at the institution it serves. A writ court does not substitute its own sense of the fitting penalty for that of the authority. It interferes only where the punishment is so out of proportion to the misconduct that it shocks the conscience, where no reasonable authority, applying its mind to the misconduct, could have imposed it.

17.4. Judged by that measure, the punishment here does not shock the conscience. The misconduct found proved is not a mere lapse or a careless error. It is dishonesty, the issuing of duplicate receipts and the pocketing of amounts collected from devotees, which is a breach of trust and a misappropriation of what belonged to the temple. The person who mans a receipt counter in a temple holds a position of trust; devotees and the institution alike depend on his honesty. When such a person is found to have converted temple collections to himself, the gravity of the misconduct lies in the breach of trust, and not in the rupee figure involved. A modest amount does not make dishonesty a small matter. Courts have long recognised that for an employee in a position of financial trust, proven misappropriation, even of a small sum, can properly attract dismissal, because what is really at stake is the confidence that the office demands.

17.5. The matter was remanded for “fresh consideration”, and that on remand Respondent No.1 reconsidered the matter, and by its order dated 26.12.2024, confirmed both the finding and the punishment. To the extent proportionality was a live question after the remand, it was open to Respondent No.1 to weigh it, and the Respondents’ submission is that Respondent No.1 did consider and accept the punishment. On the material, this Court is not persuaded that the punishment is grossly disproportionate or that the confirmation of it by Respondent No.1 is open to interference.

17.6. The plea of discrimination is pressed again at the stage of punishment. For the reasons already given under Point (iii), which this Court adopts here without repeating, the record does not establish that the petitioner and Ashok Kunder stood on the same footing in the matter of proven misconduct, and the comparative position could only be resolved by evidence that a writ court does not take. A plea of parity in punishment that is not supported by a demonstrated parity of circumstances cannot be the basis for scaling down the penalty.

17.7. In the result, the punishment of dismissal imposed on the petitioner for a proven breach of trust and misappropriation is not grossly disproportionate to the misconduct, and it does not warrant interference in the exercise of the writ jurisdiction of this Court.

17.8. This court answers Point No. (v) by holding that the punishment of dismissal from service imposed upon the petitioner is not grossly disproportionate to the misconduct alleged and proved, and it does not warrant interference by this Court in the exercise of its writ jurisdiction.

18. **Before parting: a systemic concern and the need for real-time financial safeguards**

18.1. This Court would ordinarily close the matter with the dismissal of the petition. It is, however, unable to overlook a larger concern that the facts of this case have brought to the surface, and which, in all likelihood, is not peculiar to this one temple, as is apparent from a large number of matters coming up before this court where similar allegations have been made.

18.2. What this case shows is how easily temple collections can be siphoned off, and how difficult such wrongdoing can be both to detect and to prove. A single employee, manning a receipt counter and holding the credentials to operate the software, was able to issue duplicate receipts, each bearing the same number as a genuine receipt, with the word “duplicate” concealed in a faint font on a coloured band, and to pocket the amounts collected from unsuspecting devotees. The wrongdoing came to light only by chance, on a manual reconciliation that happened to throw up two receipts of the same number, and days after the event. When the enquiry then turned to the electronic records, it was found that the server held no data on the printing of the duplicate receipts, and that it could not even be established whether a backup had been deleted, with the result that the charge of tampering with the records could not be brought home. The system, in short, neither prevented the fraud nor preserved the trail needed to prove it.

18.3. Temple funds are not ordinary funds. They are trust property, gathered from the faith of devotees and held for the deity and for the institution. The Act of 1997 casts on the Department the duty of supervising and safeguarding these funds. A system of financial control that depends on chance discovery and manual reconciliation, and that can be defeated by one employee with exclusive access to a counter and a password, does not answer to that duty in the present age, when technology makes the real-time capture, monitoring and audit of every rupee entirely feasible.

18.4. In these circumstances, and in exercise of the jurisdiction of this Court under Article 226 of the Constitution of India, which extends to issuing directions, in the larger public interest, to secure the proper administration of public religious endowments, this Court considers it appropriate to issue certain general directions to the authorities charged with the administration of these institutions and with their technological modernisation, namely the Commissioner of the Hindu Religious Institutions and Charitable Endowments Department, and the Secretary to Government, e-Governance Department. These directions look to the future and to all institutions governed by the Act of 1997; they are not confined to the parties before this Court, and they do not disturb the dismissal of the present petition on its own facts. The choice of technology and the details of design are left to the expertise of the authorities; what this Court lays down are the objects to be achieved and the safeguards that must be built in.

18.5. **General directions:** Accordingly, and with the object of ensuring that the money, offerings and properties of every temple are fully accounted for and protected, and that theft or misappropriation is prevented at the source, detected the moment it occurs, and firmly dealt with, this Court issues the following general directions. They are set out under convenient heads for ease of reference, but they are to be read together as a single, integrated framework, and not as isolated measures. The premise of these directions is a simple one: in a temple, whose very sustenance is the faith and the offering of the devotee, there can be no room for theft, and the systems must be built so that dishonesty finds no space to operate and no darkness in which to hide.

A. Electronic receipting and tamper-proof records

18.6. **A unified real-time system.** The Commissioner, and the Principal Secretary to Government, e-Governance Department, shall jointly, and in a time-bound manner, design, develop or procure, and implement a unified, centralised and secure electronic financial management and audit system for every institution and endowment governed by the Act of 1997, so that all financial transactions are captured, monitored and audited on a real-time basis, and so that the vulnerabilities exposed by this case are removed at the source.

18.7. **Full coverage of all revenue and expenditure.** The system shall cover every category of collection and every item of expenditure of a temple, including pooja and seva receipts, special-darshan and entry collections, hundi, kanike and other donations, prasada and annadana, the sale of laddu and other articles, accommodation and kalyana-mantapa charges, tonsure, vehicle pooja, publications, and income from leases, rents and endowment properties, etc., so that no stream of temple money remains outside its view.

18.8. **Tamper-proof receipting.** Every receipt shall be generated only through the system and shall carry a unique, sequential and non-repeating machine-generated serial number. The system shall make it impossible to issue a second receipt bearing the same number as an existing one. Where a genuine reprint is unavoidable, it shall bear a clear and prominent legend reading "DUPLICATE, REPRINT" going across the receipt, that cannot be concealed or printed in a faint or hidden manner, and it shall be permitted only upon a recorded reason and the independent authorisation of a supervisor, with the identity of the operator and the time of the reprint automatically logged.

18.9. **Devotee-side verification.** Each receipt shall carry a printed QR code, which a devotee may scan or use to verify from the central server that the receipt is genuine and unique, so that a duplicate or fabricated receipt can be detected by the devotee at the counter itself.

18.10. **Real-time capture and immutable records.** Every transaction shall be transmitted to the central server at the moment it is generated. The system shall maintain write-once, append-only and tamper-evident audit logs, for instance, by hash-chaining or an equivalent method, so that no record, once made, can be silently altered or deleted, and so that any attempt to alter, delete or tamper with a record is itself recorded and cannot be erased. Where network connectivity fails, offline entries shall synchronise automatically upon restoration, and the offline interval shall be flagged for scrutiny. This safeguard is intended to ensure that, unlike in the present case, the electronic trail is always available to establish both the wrongdoing and any attempt to cover it up.

B. Access control, segregation of duties and staff integrity

18.11. **Access control and segregation of duties.** Every user shall have a unique login credential; shared or common user-identities shall not be permitted; and access shall be secured by multi-factor or biometric authentication and governed by role-based permissions. There shall be a strict segregation of duties so that the person operating a counter cannot, by himself, cancel, void, modify or reprint a receipt without the independent authorisation of another officer. Credentials shall be disabled immediately upon the transfer, suspension, retirement or cessation of an employee, so that exclusive and unchecked access of the kind seen in this case is not possible.

18.12. **Rotation of staff at sensitive posts.** No employee shall be allowed to continue indefinitely at a single sensitive post, such as a collection counter, the hundi section, the stores or the strong room. There shall be a policy of periodic rotation and of mandatory leave for such staff, so that no individual acquires unchecked and exclusive control over any area of the temple's finances, and so that the work of one is always open to being reviewed by another.

18.13. **Biometric attendance**. The attendance of all employees, including daily-wage and contract workers, shall be recorded through a biometric or equivalent system, and the muster rolls and payroll shall be reconciled against that attendance, so that wages and salaries are not drawn in the name of persons who do not work or do not exist.

18.14. **Fidelity guarantee for staff handling money and valuables.** Every employee who handles cash, offerings or valuables shall be covered by a fidelity guarantee bond or insurance, and shall furnish security where the rules so require that any loss caused by that employee's dishonesty is capable of being made good.

C. Cash, hundi and other collections

18.15. **Real-time reconciliation and reduced cash handling:** Every amount received by the institution, irrespective of the mode of payment, shall be recorded immediately through an integrated digital collection and accounting system. All collections made through cash, UPI, QR code, debit cards, credit cards, net banking, wallets, tap-and-pay, NFC-enabled devices or any other approved electronic payment mode shall be captured in real time and reflected in the central accounting system.

18.16. The system shall automatically reconcile the receipts issued with the amount actually collected. Such reconciliation shall be carried out counter-wise, cashier-wise, shift-wise, service-wise and institution-wise. The opening balance, collections during the shift, refunds, cancellations, adjustments and closing balance shall be automatically computed without manual intervention.

18.17. At the end of every shift and at the close of each day, the system shall generate detailed reconciliation statements showing the total number of transactions, the amount collected under each head, the mode of payment, pending transactions, cancelled receipts, reversals, refunds and the final balance. Any shortage, excess, mismatch, duplicate transaction, delayed entry or unexplained variance shall be automatically identified and brought to the notice of the designated supervisory officer for immediate verification.

18.18. The system shall generate exception reports highlighting unusual transactions, repeated cancellations, abnormal refund patterns, delayed reconciliation, offline collections, manual overrides and other suspicious activities that may indicate fraud, error or misuse.

18.19. The use of digital payment methods shall be actively encouraged so as to reduce the handling of physical cash. Every institution shall prominently display UPI QR codes and provide facilities for payment through UPI, tap-and-pay, NFC-enabled cards, debit cards, credit cards and other approved electronic payment platforms. Devotees shall be encouraged to make payments electronically for every service provided by the institution.

18.20. Electronic payment facilities shall, as far as practicable, be made available for all payments including Hundi offerings, Kanike, Archana, Seva tickets, accommodation charges, vehicle parking, donations, sale of Prasada, sale of publications and every other amount payable to the institution. Digital kiosks and self-service payment terminals may also be installed at appropriate locations to facilitate contactless payments.

18.21. The allocation and booking of all accommodations and any other premises intended for devotees shall be fully computerised and integrated into a transparent online booking system. Accommodations shall not be allotted, retained or occupied outside that system except upon the recorded sanction of the competent authority for a specific official purpose and for a specific, limited duration.

18.22. Every collection counter shall function only through the authorised software integrated with the central accounting system. Manual receipts shall be issued only in exceptional circumstances such as temporary system failure, and every such receipt shall be entered into the electronic system immediately after restoration of service. The reasons for issuing manual receipts shall be recorded and shall form part of the audit trail.

18.23. The entire collection process shall maintain a permanent electronic audit trail showing the identity of the cashier, the time of collection, the receipt number, the payment mode, the amount collected, any subsequent modification and the identity of the officer approving such modification. No transaction shall be capable of being deleted from the system.

18.24. **Hundi and Kanike counting protocol:** All offerings received through Hundis, Kanike boxes and other physical offering receptacles shall be handled in accordance with a uniform, transparent and secure counting protocol designed to ensure complete accountability from the time the offering is made until the amount is credited into the institution's accounts.

18.25. Every Hundi or offering box shall carry a unique identification number and its location shall be recorded in the system. The date and time of installation, sealing, removal and opening shall also be electronically recorded. Wherever feasible, tamper-evident seals or electronic seals shall be used.

18.26. Until the scheduled time for counting, every Hundi or offering box shall remain securely locked and sealed. The keys shall be kept in separate custody with different authorised officers so that no single person has complete control over the opening process. Any emergency opening shall require the approval of the competent authority and the reasons shall be recorded in writing.

18.27. The opening and counting of Hundis and Kanike shall take place only in a designated counting hall having adequate physical and electronic security. The counting hall shall remain under continuous CCTV surveillance with uninterrupted recording. The video recordings shall be securely preserved for the period prescribed by the governing rules and shall be available for audit, inspection and investigation whenever required.

18.28. Counting shall be carried out in the presence of the designated officers, representatives of the temple administration and, wherever practicable, members of the managing committee or other independent witnesses nominated for the purpose who shall be issued body-worn cameras and the entire process recorded. The names of every person participating in the counting process shall be recorded electronically.

18.29. Currency shall be counted using calibrated currency-counting machines and coins shall be counted using coin-counting machines wherever such facilities are available. Manual counting shall be resorted to only where machine counting is not feasible, and the reasons shall be recorded.

18.30. The total amount counted shall be entered into the digital system immediately upon completion of the counting process. The denomination-wise break-up, foreign currency, gold, silver, jewellery, valuable articles and other offerings shall be separately recorded. Valuable articles shall be photographed, tagged with unique identification numbers and entered into the asset register before being transferred to secure custody.

18.31. The counting process shall be completed without unnecessary interruption. Once counting is completed, the amount shall be packed, sealed and prepared for immediate remittance to the designated bank. The system shall generate a detailed counting report containing the date of counting, identification of the Hundi, the officers present, denomination-wise details, total collections and any unusual observations.

18.32. Any discrepancy, damaged seal, suspected tampering, counterfeit currency or suspicious article discovered during counting shall be immediately reported to the competent authority and recorded in the system. Where necessary, the matter shall be referred to the Police or other competent authorities for appropriate action.

18.33. **Prompt banking and cash-retention limits:** Every amount collected by the institution shall be deposited into the designated bank account promptly and, as a general rule, on the same working day or, where that is not reasonably practicable, on the next working day. Cash collections shall not remain in the institution longer than is reasonably necessary.

18.34. Each institution shall prescribe a maximum overnight cash retention limit having regard to the volume of daily collections, security arrangements and banking facilities available in the locality. Cash exceeding the prescribed limit shall not be retained within the institution under any circumstances except for reasons recorded in writing and approved by the competent authority.

18.35. Until remittance to the bank, all cash shall be kept in secure safes or strong rooms having appropriate physical security, restricted access, surveillance cameras and alarm systems. Access to such facilities shall be limited to authorised officers and every access shall be recorded.

18.36. The movement of cash from the collection counters to the strong room and thereafter to the bank shall be documented at every stage. The persons handing over and receiving the cash, the amount involved, the time of transfer and the mode of transportation shall all be recorded electronically. Wherever warranted by the quantum of cash, secure cash transportation arrangements shall be made.

18.37. Bank reconciliation shall be carried out regularly and, in any event, at such intervals as may be prescribed. Every deposit reflected in the bank statement shall be matched with the corresponding collection records. Any difference between the books of account and the bank records shall be identified immediately and investigated without delay.

18.38. No collection shall be retained outside the official accounts of the institution. No officer, employee or volunteer shall receive, retain or disburse institutional money in a personal capacity or maintain unofficial cash balances. Every rupee received on behalf of the institution shall form part of the official accounting system.

18.39. The digital system shall automatically generate reports relating to daily collections, pending remittances, bank deposits, cash balances, unreconciled transactions, delayed remittances, shortages and excess cash. Automatic alerts shall be issued whenever cash retention exceeds the prescribed limits, remittances are delayed or reconciliation discrepancies remain unresolved.

18.40. Every transaction relating to the receipt, custody, transfer and banking of cash shall remain fully traceable through a permanent electronic audit trail. The objective shall be to ensure complete transparency, minimise the handling of physical cash, prevent diversion or misappropriation of funds, facilitate timely audits and protect the financial resources of the institution.

18.41. **Sensitive counters not to be under individual control**. No collection counter, seva counter, or point of receipt of any offering, whether in cash, kind, gold or silver, ornament, jewel, precious stone or any other valuable shall be located within the personal office, chamber or exclusive custody of any single officer or employee, however senior, so that no individual is able to receive, retain or deal with temple money or valuables outside the collective oversight of the institution.

D. Jewellery, gold, silver and other valuables

18.42. This Court has issued several directions regarding this in ***Vineeth S. Vs The State of Karnataka*** [WP No. 35596 of 2025] vide its order dated 02.12.2025, the same will also apply here and would be deemed to have been read into this order. The same is reproduced hereunder for easy reference:

(1) A detailed, consolidated, and updated status report regarding the uploading of complete information relating to the valuables and assets of the temple is to comprehensively

include the following particulars in respect of each temple and each category of valuable/s:

a. A complete and item-wise inventory of all movable and immovable valuables, including ornaments, vessels, idols, artefacts, jewels, coins, antiques, other sacred or historical objects, etc.,;

b. The methodology adopted for valuation, the name and designation of the competent valuer/s, and the latest assessed market value, along with the date of such valuation;

c. High-resolution photographs and videographic documentation, wherever feasible, of each item forming part of the inventory;

d. Source-wise classification indicating whether each item has been received by way of:

1. Donation,
2. Bequest or endowment,
3. Purchase from temple funds,
4. Government grant, or

5. Any other recognised mode;

e. In cases of donations, the date of donation, particulars of the donor (where permissible), and nature of the donation;

f. In cases of purchases, the date of purchase, cost incurred, mode of payment, vendor details, and certified copies of invoices, vouchers, and supporting financial records;

g. Details of insurance coverage, including policy number, insurer, coverage value, and period of validity;

h. Details regarding the place of storage, custody arrangements, security mechanisms, access control systems, audit trails, and inspection protocols;

i. The audit status, including the date of last physical verification, discrepancies noticed (if any), and steps taken for rectification;

j. Details of alienation, loss, damage, replacement, repair, or restoration, if any, with supporting orders and documentation; and

k. Such other particulars, safeguards, disclosures, and compliance-related factors as may be deemed necessary, relevant, and appropriate by the Endowment Commissioner in the interest of public accountability, religious sanctity, and protection of public trust property.

2) Comprehensive details of loss, theft, misappropriation, disappearance, damage, or destruction, if any, of any valuables, articles, ornaments, assets, or properties forming part of the aforesaid inventory, including:

a. The exact date, time, and place of occurrence or detection of such loss or theft.

b. A complete description and unique identification particulars of the item(s) affected, including inventory number, weight, material composition, distinguishing marks, and assessed value;

c. The circumstances and manner in which the loss, theft, or misappropriation was detected, including inspection reports or audit observations;

d. The names and designations of the officials, trustees, employees, or other persons responsible for custody at the relevant point of time; e. The prima facie responsibility fixed, if any, and the basis for such fixation of responsibility;

f. The administrative, disciplinary, and penal action initiated, including suspension, chargesheet, departmental inquiry, or other statutory proceedings;

g. The registration of criminal cases, if any, with full particulars of FIR number, police station, sections of law invoked, investigating agency, and subsequent progress of investigation;

h. The stage of prosecution or trial, including filing of charge sheet, framing of charges, examination of witnesses, and final outcome, if concluded;

i. The final result of such proceedings, including conviction, acquittal, discharge, compounding, settlement, or closure report; and

j. The preventive and corrective measures implemented thereafter to obviate the recurrence of similar incidents in future

3) Complete particulars of all pending proceedings, whether civil, criminal, revenue, departmental, audit, surcharge, quasi-judicial, or writ proceedings, directly or indirectly connected with temple valuables, temple funds, alienation, misappropriation, loss, theft, encroachments, maladministration, or breach of trust, including:

a. The case number, year, and forum or authority before which each proceeding is pending;

b. The names of the parties to each proceeding, along with their legal status and relationship to the temple or Endowment institution;

c. The nature of allegations, disputes, or reliefs sought in each case;

d. Details of interim, ad-interim, or final orders passed, including orders of attachment, injunction, seizure, stay, recovery, or restitution;

e. The present procedural stage of each proceeding, including pleadings, evidence, arguments, or orders reserved;

f. The financial implications and potential liability or recovery involved in each proceeding;

g. Whether any limitation issues, delays, or procedural lapses have occurred and responsibility therefor; and

h. The expected timeline for disposal, together with steps taken for effective monitoring and expeditious conclusion of such proceedings.

4) Exhaustive details of recovery, if any, effected in respect of stolen, lost,

misappropriated, diverted, fraudulently alienated, or unlawfully disposed of temple properties and valuables, including:

a. The description and identity of each item or property recovered, with corresponding inventory reference;

b. The mode and manner of recovery, whether through police action, court orders, departmental proceedings, settlement, confiscation, or voluntary surrender;

c. The authority or agency responsible for effecting such recovery, along with the date and place of recovery;

d. The condition, authenticity, and reassessed valuation of the recovered items;

e. The status of re-entry into official inventory records and digital databases;

f. The details of any monetary recovery, including sale proceeds, compensation, restitution, surcharge, damages, or penalties imposed and realised;

g. The utilisation or proposed utilisation of recovered monetary amounts, in accordance with statutory requirements;

h. The cases where recovery is partly effected or remains pending, along with reasons for nonrecovery or partial recovery; and

i. The steps initiated for further tracing, identification, confiscation, and recovery of remaining properties, including international coordination, if any.

18.43. In addition to the above, and so as to secure the objects of the reporting obligation set out above on a continuing and institutional basis, the following directions are being issued. The directions in paragraphs 18.44 to 18.51 below are not a separate or parallel regime, but the systemic and operational framework through which the particulars required to be reported under paragraph 18.42 above are, in the first place, to be generated, verified and maintained.

18.44. **Complete inventory and tagging.** A complete and up-to-date inventory shall be maintained of every ornament, jewel, gold and silver article, precious stone and other valuable belonging to, or offered to, the temple. Each item shall be described, weighed, photographed, video graphed and given a unique tag or identifier, and the register shall record its source, its custody and its location. This inventory shall be maintained in a form from which the item-wise particulars required to be reported under paragraph 18.42(1)(a) and (c) above can be directly generated.

18.45. **Strong room with dual custody.** All such valuables shall be kept in a secure strong room fitted with adequate physical safeguards and closed-circuit-television coverage, access to which shall be controlled by dual custody and biometric authentication, so that no single person can open it or deal with its contents alone. The security, access-control and custody arrangements so put in place shall satisfy the particulars required to be reported under paragraph 18.42(1)(h) above.

18.46. **Accurate description in mahazars and handing-over records.** Every mahazar, handing-over memo or other record prepared upon the removal of any ornament, jewel, gold and silver article, precious stone and any other valuable from the temple, whether for repair, cleaning, re-plating, conversion or any other purpose, shall accurately and specifically describe the article, its gold or silver content, and its weight and caratage as then assessed, and shall not describe such an article in generic or misleading terms, such as merely as a "copper plate" or "metal article", so that no valuable article is permitted to leave the temple under a description that conceals its true nature or value. Every such record shall be preserved as part of the particulars relating to repair, restoration or alienation required to be reported under paragraph 18.42(1)(j) above.

18.47. **Independent scientific verification before and after entrustment.** Before any gold-clad, gold plated or silver-clad article is entrusted to any person or agency for repair, cleaning, re-plating or conversion, its gold or silver content shall be independently verified and certified through an appropriate scientific or metallurgical method, such as X-ray fluorescence or an equivalent test, and the same verification shall be repeated upon its return, so that any diminution in quality or quantity is detected the moment the article is restored to the temple, and not years or decades later. The results of such verification shall likewise form part of the particulars required to be reported under paragraph 18.42(1)(j) above.

18.48. **Movement register for valuables.** Whenever any ornament or valuable is taken out of the strong room, whether for a pooja, for cleaning, for a festival, for repair or for any other purpose, the fact shall be entered in a movement register with the item's description and weight, the person taking it, the purpose and the time, and its return shall likewise be entered and verified against the weight and description recorded so that no item is substituted, diminished or lost. This register shall form part of the custody records required to be reported under paragraph 18.42(1)(h) above.

18.49. **Periodic weighing, verification and valuation.** The inventory of valuables shall be physically verified and re-weighed at prescribed intervals by a team that includes an independent member, and shall be subjected to periodic independent valuation, and any discrepancy shall be treated as a red-flag calling for immediate enquiry. The results of such verification and valuation shall be reflected in the valuation and audit-status particulars required to be reported under paragraph 18.42(1)(b) and (i) above.

18.50. **Protocol for melting or conversion of gold offerings.** Where gold or silver offerings are melted, refined or converted, the exercise shall be carried out under a strict protocol involving independent assaying, weighing before and after, and continuous video recording, with a full record maintained and audited, so that no part of the metal is diverted in the process.

18.51. **Individually receipted donations of gold and silver.** Every donation of gold, silver or other valuable article made by a devotee shall be individually receipted in the devotee’s name with the article's description and weight recorded at the time of receipt, and the aggregate of such individually receipted donations shall be periodically reconciled against the total valuables recorded as received by the institution, so that the temple's account of what was donated is always verifiable against what was actually given by identifiable donors. This shall also furnish the donation-wise particulars required to be reported under paragraph 18.42(1)(e) above.

E. Prasada, stores and inventory

18.52. **Prasada and saleable articles:** All Prasada and saleable articles of the temple, including laddus, coconuts, kumkum, turmeric, flowers, religious books, photographs, idols, souvenirs, pooja kits, prasada packets and every other item offered for sale to devotees, shall be brought within a comprehensive digital inventory management system. No item shall be received, prepared, packed, transferred, issued or sold outside the system.

18.53. Every batch of Prasada prepared or received shall be assigned a unique batch number and recorded with details of the date and time of preparation, quantity, ingredients, place of preparation, the persons responsible for preparation, and the period within which it is fit for consumption. Where Prasada is procured from an outside supplier, the supplier's details, invoice particulars, quantity received and quality certification shall also be recorded.

18.54. The inventory system shall record every stage in the movement of stock, including receipt into the store, transfer to the sales counters, return of unsold stock, wastage, destruction of expired stock and final sale. Every issue of Prasada or saleable articles to a counter shall be supported by an electronic issue voucher and acknowledged by the receiving official. Likewise, all unsold stock returned to the store shall be electronically accounted for.

18.55. Every sale shall be linked to the billing system so that the quantity sold is automatically deducted from the inventory. The quantity received, issued, returned and sold shall be reconciled on a real-time basis. At the close of each day, the system shall generate a reconciliation statement showing the opening balance, receipts, issues, sales, returns, wastage and closing balance for every item.

18.56. Any shortage, excess, unexplained variation or unaccounted movement of stock shall be automatically detected by the system and immediately brought to the notice of the designated supervisory officer. The system shall generate exception reports identifying unusual patterns such as excessive wastage, repeated shortages, abnormal sales, negative stock balances or unauthorised stock adjustments.

18.57. Provision shall also be made for recording damaged, spoiled or expired Prasada. Such stock shall not be written off except with proper approval, supported by inspection reports and electronic records. The destruction or disposal of such stock shall be carried out in accordance with the prescribed procedure and recorded in the system with photographic evidence wherever necessary.

18.58. The inventory system shall also monitor the consumption of ingredients used in the preparation of Prasada so that the quantity of ingredients issued from the stores corresponds with the quantity of Prasada prepared. This shall enable verification of production efficiency and prevent diversion or misuse of raw materials.

18.59. Periodic physical verification shall be conducted by independent officers at prescribed intervals. The physical stock shall be reconciled with the electronic inventory, and any discrepancy shall be investigated immediately. Audit reports shall specifically examine inventory losses, wastage, shortages and stock adjustments, and responsibility shall be fixed wherever irregularities are noticed.

18.60. The entire inventory system shall maintain a complete audit trail showing every transaction, the identity of the user making the transaction, the date and time of entry, subsequent modifications and approvals. No inventory record shall be deleted. Corrections shall be made only through authorised adjustment entries that remain permanently available for audit.

18.61. **General stores and consumables:** All stores, materials and consumables belonging to the temple shall be managed through an integrated digital stores management system. This shall include pooja materials, oil, ghee, camphor, incense sticks, flowers, fruits, milk, curd, honey, sugar, rice, grains, vegetables, cleaning materials, electrical items, plumbing materials, maintenance supplies, furniture, stationery, office equipment, uniforms, kitchen supplies, drinking water, fuel, packing materials and every other consumable or non-consumable item purchased or used by the temple.

18.62. Every purchase shall be entered into the system immediately upon receipt after verification of quantity and quality. The system shall record supplier details, purchase order number, invoice number, date of receipt, quantity received, inspection report, acceptance certificate and storage location.

18.63. Each item shall carry a unique stock code to enable accurate identification and tracking. The system shall maintain separate records for consumable items, durable goods, fixed assets and high-value articles requiring enhanced security.

18.64. Minimum stock levels, maximum stock levels and reorder levels shall be prescribed for every category of material. Whenever stock falls below the prescribed level, the system shall automatically generate alerts for replenishment. Likewise, where stock exceeds permissible limits, alerts shall be generated to avoid unnecessary purchases and overstocking.

18.65. Wherever applicable, the system shall maintain details relating to batch numbers, manufacturing dates, expiry dates and warranty periods. Automatic alerts shall be generated sufficiently in advance of expiry so that items are utilised before becoming unusable. Expired materials shall be identified separately and shall not be issued for use.

18.66. Every issue of materials from the stores shall be made only against an authorised electronic requisition approved by the competent officer. The system shall record the department requesting the material, the purpose of issue, the quantity issued, the approving authority, the issuing official and the receiving official. Materials shall not be issued without proper electronic authorisation except in genuine emergencies, in which case the reasons shall be recorded and post-facto approval obtained.

18.67. The system shall reconcile the quantity of materials issued with the actual activities for which they were requisitioned. For example, pooja materials shall be reconciled with the number of poojas performed, kitchen provisions with the quantity of Prasada prepared, cleaning materials with housekeeping requirements, and maintenance materials with the corresponding maintenance works executed. Any abnormal consumption shall be automatically highlighted for verification.

18.68. Transfers of materials between different stores, departments or temple units shall also be electronically recorded, ensuring that every movement of stock is traceable from the point of receipt until final consumption.

18.69. Physical verification of stores shall be conducted periodically by officers independent of the stores section. Surprise inspections shall also be undertaken. The results of physical verification shall be compared with the electronic inventory, and discrepancies shall be immediately investigated. Responsibility for shortages, pilferage, deterioration due to negligence or unauthorised withdrawals shall be fixed in accordance with law and the applicable service rules.

18.70. The system shall generate detailed management reports showing stock availability, consumption patterns, purchase trends, slow-moving items, non-moving items, expired stock, stock ageing, shortages, excess stock, emergency procurements, supplier performance and inventory valuation. These reports shall enable the temple administration to plan procurement efficiently, reduce wastage and optimise inventory levels.

18.71. All inventory records shall remain fully auditable. Every transaction shall carry a complete electronic audit trail showing the user who created the entry, the officer who approved it, the date and time of the transaction and every subsequent modification. No record shall be capable of being deleted or altered without leaving a permanent trace. This shall ensure complete transparency, strengthen financial discipline and safeguard temple property from loss, misuse, pilferage and unauthorised diversion.

F. Physical security and surveillance

18.72. **Comprehensive closed-circuit-television coverage.** Closed-circuit-television cameras shall be installed to cover, at the least, all collection counters, the hundi and counting areas, the strong room and the jewellery room, the stores, and the principal points of entry and exit, with no material blind spots. The recordings shall be preserved for a prescribed minimum period, shall be protected against tampering or erasure, and shall, to the extent feasible, be capable of being monitored centrally.

18.73. **Securing of sensitive areas and access logs.** The counting halls, strong rooms, stores and treasuries shall be physically secured, and access to them shall be restricted to authorised persons and recorded in an access log, so that entry into every sensitive area is accounted for.

G. Procurement, works and expenditure

18.74. **Transparent procurement.** Purchases, and the award of works and services, shall be made through a transparent process, ordinarily by e-procurement or by inviting competitive quotations, and shall be routed through a purchase or tender committee where the value so requires. The splitting of purchases so as to keep them below a sanction or tender threshold shall be prohibited; vendors shall be registered; and their bills shall be verified against the relevant tax records.

18.75. **Three-way matching and works measurement.** Payment for supplies shall be released only upon a matching of the purchase order, the record of goods actually received, and the invoice, and payment for works shall be supported by measurement books duly recorded and checked. These controls shall be built so as to prevent bogus bills, inflated quantities, and payment for goods or works not actually received.

18.76. **Independent quality checking and transparency audit.** Every institution shall, for works and procurements above a prescribed value, be subject to an independent Quality-Checking Unit comprising outside or empanelled experts, so as to verify the quality of materials and construction, and the Department shall periodically conduct a transparency audit of the tenders and contracts awarded by each institution, so that the integrity of the procurement process is tested not merely on paper but in fact.

H. Immovable property and endowment lands

18.77. **Digitised property register and encroachment monitoring.** A complete, digitised register of all immovable properties and endowment lands of each temple shall be maintained, recording the extent, boundaries, title documents and, where feasible, the geotagging of each property, and the properties shall be monitored so that encroachments are detected early and acted upon without delay.

18.78. **Leasing at fair value and safeguards against alienation.** Where temple properties are leased or licensed, it shall be at fair market value and through a transparent process, with the rents and dues tracked in the system and their recovery monitored, and firm safeguards shall be maintained against the unauthorised alienation, sale or diversion of temple properties, which are as much the property of the deity as the offerings placed before it.

I. Automated alerts, monitoring and system audit.

18.79. **Automated exception alerts**. The system shall generate real-time alerts to the Executive Officer of the institution, to the jurisdictional Assistant Commissioner and Deputy Commissioner, and to a central monitoring cell, whenever a defined red-flag arises. Such red-flags shall include, at the least, duplicate or out-of-sequence serial numbers; cancellations or voided receipts beyond a set threshold; cash variances; transactions at unusual hours or in unusual patterns; repeated failed login attempts; and any attempt to edit, delete or tamper with a record or a backup. A documented escalation matrix, with time-bound responses, shall accompany the alert mechanism, so that the system itself raises an alarm the moment something goes wrong, rather than leaving detection to chance.

18.80. **Central dashboard.** There shall be a centralised dashboard for the Commissioner and the Deputy Commissioners, with the ability to drill down to the level of an individual counter and institution, so that the financial working of every temple is visible in real time to the supervising authorities.

18.81. **Periodic security audit of the system.** The system itself shall be subjected to periodic information-security audits and vulnerability testing by a competent independent agency, and the actions of administrators and super-users shall be specially logged and reviewed so that the safeguards cannot be defeated from within the system or by collusion.

18.82. **Data-analytics review, surprise inspections and flying squads.** The data captured in the system shall be put to use through data-analytics based review, so as to surface unusual patterns and red-flags across institutions, and the Department shall conduct surprise inspections and deploy flying squads to verify collections, valuables and stores on the ground, so that the electronic record is regularly tested against physical reality.

J. Audit, vigilance, grievance and accountability

18.83. **Internal, concurrent and external audit.** Automated audit reports shall be generated at least once a month; a concurrent or internal audit shall be provided for institutions above a prescribed revenue threshold; and an annual external audit, and where applicable a statutory audit, shall be conducted, with the audit reports placed before the competent authority and acted upon within a fixed time, so that audit does not remain an empty formality.

18.84. **Vigilance and internal-audit cell.** The Department shall establish a dedicated vigilance and internal-audit cell, adequately staffed, to monitor the system, to pursue the red-flags and alerts it throws up, to conduct enquiries, and to oversee compliance across all institutions.

18.85. **Whistle-blower and devotee grievance mechanism.** A confidential whistle-blower mechanism shall be put in place for employees and others to report theft, misappropriation or malpractice, with protection against victimisation, and a simple grievance channel, including an online or toll-free facility, shall be provided for devotees to report a suspect receipt or a complaint. The prompt discovery of wrongdoing must not be left, as it was in this case, to chance.

18.86. **Fixing responsibility, recovery and reference to the police.** Where theft or misappropriation is found, responsibility shall be fixed not only on the direct wrongdoer but also, in a fit case, on the officials whose neglect or connivance permitted it; the loss shall be recovered from those responsible; and, the offence being a cognizable one, the matter shall be referred to the police for investigation, with the departmental and criminal processes pursued in coordination and without avoidable delay.

18.87. **Insurance of cash and valuables.** The cash of the temple, whether in the safe or in transit, and its valuables, shall be adequately insured so that a loss occasioned by theft does not fall upon the institution and, through it, upon the deity and the devotees.

K. Uniform accounting and transparency

18.88. **Uniform double-entry accounting.** The accounts of all institutions shall be maintained in a uniform manner, on a double-entry basis, with a standard chart of accounts, and periodic financial statements shall be generated from the system, so that the finances of every temple are recorded on a common and comparable footing.

18.89. **Publication of accounts.** The annual accounts, and a summary of the receipts and expenditure of each institution, shall, subject to what the law permits, be placed in the public domain, so that the devotees whose offerings sustain the temple are able to see how the money is received and spent. Transparency is, in itself, a safeguard against theft.

18.90. **Receipts for all offerings, including in kind.** A receipt shall be issued for every donation and offering, including offerings in kind, and no substantial anonymous cash shall be received without being brought to account so that nothing enters or leaves the temple without a record.

L. Data security, backup and vendor-independence

18.91. **Secure hosting, backups and source-code custody.** The system shall be hosted on secure infrastructure, with the involvement of the National Informatics Centre or a similarly empanelled agency; it shall maintain secure, immutable and geographically redundant backups with a disaster-recovery arrangement; the custody of the source code, the rights of audit, and independence from any single vendor shall be secured to the Department; and the system shall comply with the applicable information-technology security and data-protection standards.

M. Implementation, monitoring and latitude of design

18.92. **Steering committee, nodal officers and timelines.** The Commissioner and the Principal Secretary, e-Governance Department, shall constitute a steering committee, and shall each nominate a nodal officer, to drive the implementation of these directions, to fix internal timelines for each component and phase, and to review the progress periodically.

18.93. **Standing IT capability.** The Commissioner shall give consideration to establishing, within the Department, a standing IT directorate or equivalent unit, staffed with suitably qualified technical personnel so that the system continues to be maintained, secured and upgraded on a continuing basis after the initial phased roll-out is complete, and does not lapse into disrepair once the immediate project implementation concludes.

18.94. **Phased roll-out, training and standard operating procedures.** The system shall be implemented in a phased and time-bound manner, beginning with the higher-revenue institutions and extending progressively to all institutions governed by the Act. A standard operating procedure and a user manual shall be prepared, the staff of the institutions shall be trained in the use of the system, and a helpdesk shall be provided for support.

18.95. **Design left to the authorities.** It is clarified that the details of design and the choice of technology are left to the domain expertise of the authorities. These directions fix only the objectives to be achieved and the safeguards to be secured, and do not tie the authorities to any particular product, platform or vendor.

19. **<u>Answer to Point No. (vi):</u> What order?**

19.1. The enquiry was held in accordance with Rule 17 and the principles of natural justice (Point (i)); the petitioner has not shown that the proceedings are vitiated by any procedural failure, including the delay and the additional witnesses (Point (ii)); the finding of guilt on the charge of issuing duplicate receipts rests on legally acceptable evidence and is not perverse (Point (iii)); the Revisional Authority acted within Section 63 and discharged its jurisdiction properly (Point (iv)); and the punishment of dismissal is not grossly disproportionate (Point (v)).

19.2. It follows that none of the impugned orders calls for interference, and that the writ petition must fail.

19.3. In the light of the answers to the points rose for consideration, and for the reasons recorded above, this Court passes the following:

ORDER

(i) The Writ Petition is dismissed insofar as the reliefs claimed by the petitioner are concerned.

(ii) The order dated 26.12.2024 passed by Respondent No.1 bearing No.ADM/7/AP/13/2020-21 (Annexure-A), the order of dismissal dated 08.10.2020 passed by Respondent No.4 bearing No.PA.SAM.DPT(M)/ADM-

06/RA.NAYAK/2020-21 (Annexure-B), and the enquiry report submitted by the Respondent No.3 Enquiry Officer bearing No.DEC/SR/1/2019-20 (Annexure-C), are each upheld.

(iii) The general directions issued in the preceding section of this order shall be complied with by the Commissioner of the Department and the Secretary to Government, e-Governance Department.

(iv) The Commissioner and the Secretary, e-Governance Department, shall jointly file a status report before this Court within three months from the date of receipt of a copy of this order, setting out the roadmap drawn up, and the progress made in giving effect to these directions, and shall continue to report the progress periodically thereafter until the system is fully in place.

(v) Although the writ petition stands dismissed on its own facts, for the limited purpose of monitoring compliance with the general directions the Registry shall list this matter for "reporting compliance" on 2.11.2026.

(vi) The Registrar (Judicial) shall communicate a copy of this order to the Commissioner of the Hindu Religious Institutions and Charitable Endowments Department, to the Principal Secretary to Government, e-Governance Department, for information and compliance.

SD/-
(SURAJ GOVINDARAJ)
JUDGE

PRS
List No.: 2 Sl No.: 1