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Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 12.10.2026

Pronounced on : 30.10.2026

CORAM

**THE HON'BLE DR. JUSTICE G. JAYACHANDRAN
AND
THE HON'BLE MR. JUSTICE E.MANOHARAN**

W.P.Nos.36022, 20467 and 30365 of 2023

and

**W.M.P.Nos.19850 and 19851 of 2023, 4729 of 2024,
36000 of 2023, 30356, 31061, 33543, 33545, 33791,
29953, 34510, 35999 of 2023 and 45654 and 54388 of 2025**

W.P.No.36022 of 2023:-

Sri Sabanayagar Temple
represented by the Secretary,
Podhu Dikshitar,
T.S.Sivarama Dikshitar,
S/o Subramaniya Dikshitar,
Door No.78/37, East Car Street,
Chidambaram,
Cuddalore District 608 001.

.. Petitioner

/versus/

1.The State of Tamil Nadu,
Rep.by its Principal Secretary,
Tourism, Culture and Religious
Endowments Department,
Fort St. George. Chennai.



2.The Commissioner,
Hindu Religious and Charitable Endowments,
Having office at 119, Mahatma Gandhi Road,
Nungambakkam, Chennai, Tamil Nadu 600 034.

3.The Superintendent of Police,
Cuddalore, Cuddalore District.

.. Respondents

Prayer: Writ Petition has been filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for records pertaining to the impugned G.O. (Status) No.115, Tourism, Culture, Religious Endowments (R.E.3-)Department, dated 17.05.2022, passed by the 1st respondent and quash the same as illegal and unconstitutional as it is violation of rights guaranteed under Article 26 of the Constitution.

For Petitioner	:Mr.K.Harishankar for Mr.G.Chandrasekaran
For Respondents	:Mr.R.Bharanidharan, Spl.G.P.(HR &CE) for R1 and R2 Mr.N.Palanivel, GA (Crl.Side) for R3

W.P.No.20467 of 2023:-

T.R.Ramesh,
S/o Dr.T.N.Ramachandran,
Flat 3B, Nataraj Apartments,
17D Silva Road, Mylapore,
Chennai 600 004.

.. Petitioner

/versus/

1.The State of Tamil Nadu
Rep.by its Principal Secretary,
Tourism, Culture and Religious Endowments Department,
Fort St.George, Chennai.

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2.The Commissioner,
Hindu Religious and Charitable Endowments,
119, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

3.Sri Sabhanayagar Temple
represented by the Secretary,
Podhu Dikshitars,
Chidambaram Town,
Cuddalore District 608 001.

.. Respondents

Prayer: Writ Petition has been filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration to declare G.O.(Ms)No.115, Tourism, Culture and Religious Endowments (R.E.3-2)Department, dated 17.05.2022, passed by the 1st respondent as non-est and ultra vires of Articles 25 and 26 of the Constitution of India, S.107 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, the judgment of the Hon'ble Supreme Court in the case of Dr.Subramanian Swamy v. State of Tamil Nadu, dated 06.01.2014 and consequently restrain the 1st and 2nd respondents from interfering with the administration and affairs of the Sri Sabanayagar Temple, Chidambaram.

For Petitioner :Mr.T.R.Ramesh, P-in-P

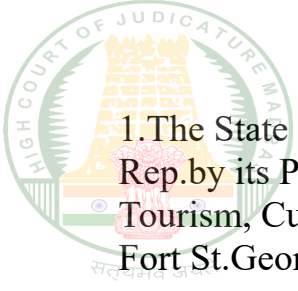
For Respondents :Mr.R.Bharanidharan,
Spl.G.P.(HR &CE) for R1 and R2

W.P.No.30365 of 2023:-

K.Rajesekhar(M/52)
S/o K.Kannan,
Door No.38/1, Nadu Street, Tittakudi,
Cuddalore District-606106.

.. Petitioner

/versus/



1.The State of Tamil Nadu
Rep.by its Principal Secretary,
Tourism, Culture and Religious Endowments Department,
Fort St.George, Chennai.

2.The Commissioner,
Hindu Religious and Charitable Endowments,
Having office at 119, Mahatma Gandhi Road,
Nungambakkam, Chennai, Tamil Nadu 600 034.

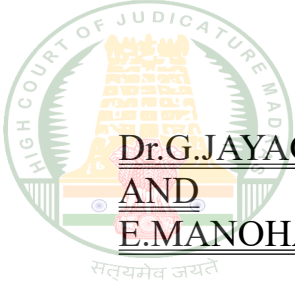
3.Sri Sabhanayagar Temple
represented by the Secretary,
Podhu Dikshitaras,
Chidambaram.

4.The Superintendent of Police,
Cuddalore, Cuddalore District.

.. Respondents

Prayer: Writ Petition has been filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for records pertaining to the impugned G.O. (Status)No.115, Tourism, Culture and Religious Endowments (R.E.3-2)Department, dated 17.05.2022, issued by the 1st respondent and quash the same as illegal and unconstitutional as it is in violative of fundamental rights guaranteed under Article 26 of the Constitution of India.

For Petitioner	:Mr.Naveen Aravindhan
For Respondents	:Mr.R.Bharanidharan,
	Spl.G.P.(HR &CE) for R1 and R2
	Mr.K.Harishankar for
	Mr.G.Chandrasekaran for R3
	Mr.N.Palanivel, GA (Crl.Side) for R4

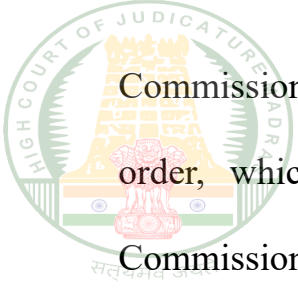
**COMMON ORDER**

Dr.G.JAYACHANDRAN, J.
AND
E.MANOCHARAN, J.

WEB COPY Hindus worship '*Lord Shiva*' in his dancing form as '*Lord Nataraja*' (King of Dance). Thillai Nataraja Koil' also known as 'Sri Sabanayagar (Lord Nataraja) Temple is an ancient temple, where *Lord Nataraja* and his consort Sivagami Ammal or Sivagamasundari Ammal seated under a golden roof known as 'Kanagasabai.

2. The above three writ petitions are in respect of the constitutional validity of the Government Order permitting devotees to have darshan of Sri Sabanayagar by climbing atop the Kanagasabai Mandapam in the Sri Sabanayagar (Nataraja) Temple, at Chidambaram Town and Taluk, Tamil Nadu.

3. The Miscellaneous Petitions are either in connection with the darshan at Kanagasabai or in respect of the proper maintenance of the heritage Temple structure and to account the income from the properties of the temple. Earlier, the Division Bench of this Court, taking notice of news report about the inaction of the Government in preserving and protecting the Heritage structures, initiated *Suo motu* Writ Petition W.P.No.574 of 2015 and in its order dated 07.06.2021, issued several directions. One such directions was to the Government of Tamil Nadu to constitute the Heritage



Commission consisting of 17 Members within a period of eight weeks from the date of the

order, which shall act as an Advisory Body to the Government. The Heritage

Commission shall identify all the structures, monuments, temples, antiques with

historical/archaeological importance within the State of Tamil Nadu, formulate a list

with age of such monuments by categorizing them within their period group, issue

appropriate Notification, render periodical advices to the State, supervise the restoration,

repair works etc., and maintain the same. To the Union of India, the Court directed it to

implement the [Ancient Monuments and Archaeological Sites and Remains Act, 1958](#) (in

short “AMASR Act”) in letter and spirit, by declaring all religious structures more than

100 years old including temples, water tanks in the temple, sacred groves etc., including

private denomination temples,, as ‘National Monuments’ with immediate effect. The

directions issued by the Court to constitute Heritage Commission and other directions

were not carried by the respondents, within the time prescribed. Hence, the Contempt

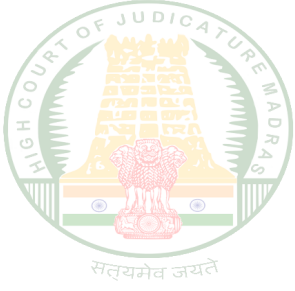
proceedings were initiated. After substantial delay, the Tamil Nadu Government had

constituted Tamil Nadu Heritage Commission vide G.O.Ms.No.76, Commercial Taxes,

Registration and Religious Endowments (RE 1-1) dated 16th July 2026.

4. The first Writ Petition No.36022 of 2023 filed by Sri Sabanayagar Temple represented by the Secretary, Podhu Dikshitar for the following reliefs:

“Writ Petition has been filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for



records pertaining to the impugned G.O. (Status) No.115, Tourism, Culture, Religious Endowments (R.E.3-2)Department, dated 17.05.2022, passed by the 1st respondent and quash the same as illegal and unconstitutional as it is violation of rights guaranteed under Article 26 of the Constitution.”

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5. The second writ petition No.20467 of 2023 filed by one T.R.Ramesh for the following relief:

“Writ Petition has been filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration to declare G.O.(Ms)No.115, Tourism, Culture and Religious Endowments (R.E.3-2)Department, dated 17.05.2022, passed by the 1st respondent as non-est and ultra vires of Articles 25 and 26 of the Constitution of India, S.107 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959, the judgment of the Hon’ble Supreme Court in the case of Dr.Subramanian Swamy v. State of Tamil Nadu, dated 06.01.2014 and consequently restrain the 1st and 2nd respondents from interfering with the administration and affairs of the Sri Sabanayagar Temple, Chidambaram.”

6. The third Writ Petition No.30365 of 2023 filed by one K.Rajasekar, for the following relief:-

“Writ Petition has been filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for records pertaining to the impugned G.O.(Status)No.115, Tourism, Culture and Religious Endowments (R.E.3-2)Department, dated 17.05.2022, issued by the 1st respondent and quash the same as illegal and unconstitutional as it is in violative of fundamental rights guaranteed under Article 26 of the Constitution of India.”



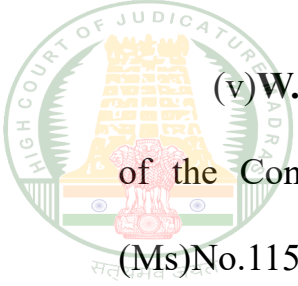
7. The prayer in the miscellaneous petitions filed in the respective writ petitions are :-

(i) **W.M.P.No.19850 of 2023 in WP No:20467 of 2023** is filed under Article 226 of the Constitution of India praying to pass an order of interim injunction restraining the 1st and 2nd respondents from interfering with the administration and management of the affairs of the 3rd respondent temple, pending disposal of the above writ petition.

(ii) **W.M.P.No.19851 of 2023 in WP No:20467 of 2023** is filed under Article 226 of the Constitution of India praying to stay the operation of the G.O.(Ms)No.115, Tourism, Culture and Religious Endowments (R.E.3-2) Department, dated 17.05.2022, passed by the 1st respondent, pending disposal of this writ petition.

(iii) **W.M.P.No.4729 of 2024 in W.P.No:36022 of 2023** is filed under Article 226 of the Constitution of India praying to delete the para numbers 2 and 3 of the affidavit accompanying the main writ petition WP No: 36022/2023.

(iv) **W.M.P.No.36000 of 2023 in W.P.No:36022 of 2023** is filed under Article 226 of the Constitution of India praying to stay the operation of the impugned G.O. (Ms)No.115 dated 17.05.2022 passed by the 1st respondent pending disposal of this Writ Petition.



(v) **W.M.P.No.30356 of 2023 in W.P.No:30365 of 2023** is filed under Article 226

of the Constitution of India praying to grant stay of the operation of the G.O.

(Ms)No.115, Tourism, Culture and Religious Endowments (R.E.3)Department dated

17.05.2022 issued by the 1st respondent, pending the disposal of this Writ Petition.

(vi) **W.M.P.No.31061 of 2023 in W.P.No: 20467 of 2023** is filed under Article 226

of the Constitution of India praying to implead the proposed respondent as a fourth

respondent in the W.P.No.20467/2023.

(vii) **W.M.P.No.29953 of 2023 in W.P.No:30365 of 2023** is filed under Article

226 of the Constitution of India praying to grant an interim injunction restraining the 1st,

2nd and 4th respondents to use police force and interfere with peaceful administration and

dharshan of the devotees in the temple under the guise of implementation of the

impugned G.O.(status) No.115, Tourism, Culture and Religious Endowments (R.E 3-2)

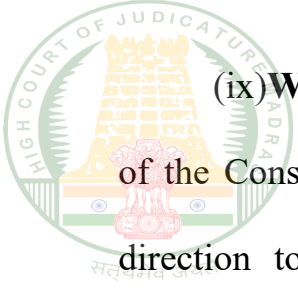
Department, dated 17.05.2022 issued by the 1st respondent pending the disposal of the

above writ petition.

(viii) **W.M.P.No.34510 of 2023 in W.P.No:20467 of 2023** is filed under Article

226 of the Constitution of India praying to permit the petitioner herein to be impleaded

as a respondent in Writ Petition No.20467/2023.



(ix) **W.M.P.No.35999 of 2023 in W.P.No:36022 of 2023** is filed under Article 226

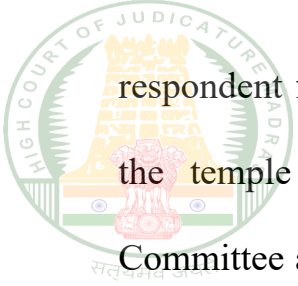
of the Constitution of India praying to pass an order of interim injunction or suitable direction to 3rd respondent not to use huge police force disturbing the peaceful administration of denominational sect of Podhu Dikshitar and their performance of traditional pooja and worship and darshan of the devotees in the guise of forcible implementation of the impugned G.O.Ms.No.115 dated 17.05.2022 in petitioner temple till the disposal of the petition.

(x) **W.M.P.Nos.45654 of 2025 in W.P.No:20467 of 2023** is filed under Article 226 of the Constitution of India praying to implead the petitioner/proposed respondent as respondent in W.P.No.20467 of 2023.

(xi) **W.M.P.No.54388 of 2025 in W.P.No:20467 of 2023** is filed under Article 226 of the Constitution of India praying to implead the petitioner/proposed respondent as respondent 4 in W.P.No.20476 of 2023.

8. The prayers in the Miscellaneous Petitions filed in the Suo Motu W.P.No.574 of 2015 are:

(i) **W.M.P.No.33543 of 2023 in W.P.No: 574 of 2015** is filed under Article 226 of the Constitution of India praying to grant an interim injunction by restraining the 6th

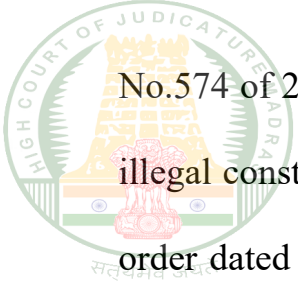


respondent from carrying out on further constructions, repair work or development of the temple without obtaining permission from the petitioner/State Level Expert Committee and District Level Expert Committee as per directions of this Hon'ble Court by order dated 07.06.2021 in W.P.No.574 of 2015.

(ii) **W.M.P.No.33545 of 2023 in W.P.No:574 of 2015** is filed under Article 226 of the Constitution of India praying to issue direction to the 6th respondent to submit accounts for the audit of Chidambaram, Arulmigu Sabanayagar Temple and produce Valuables for appraisalment and re-appraisalment as per the Provisions of the Tamil Nadu HR and CE Act, 1959.

(iii) **W.M.P.No.33791 of 2023 in W.P.No:574 of 2015** is filed under Article 226 of the Constitution of India praying to grant leave the petitioner as a proposed 7th respondent for seeking direction from the Hon'ble Court in W.P.No.574 of 2015 to file the writ miscellaneous petition.

9. Pursuant to the order passed by this Court in W.P.No.9447 of 2022 filed by one M.N.Radhakrishnan, the Government of Tamil Nadu issued G.O.(Ms) No.115, Tourism, Culture and Religious Endowments (R.E.3-2) Department, dated 17.05.2022. In the course of the pendency of these writ petitions, it was brought to the notice of this Court that certain Miscellaneous Petitions have been filed in the suo-moto Writ Petition



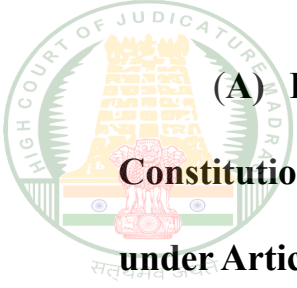
No.574 of 2015 in connection with the constitution of the Heritage Commission and the illegal construction put up in the Sabanayagar Temple at Chidambaram. Therefore, vide order dated 22.12.2023 direction to the Registry was issued to tag those Miscellaneous Petitions and list it for consideration. Likewise, the petitions filed by the third parties to implead them and hear them were also directed to be tagged in these batch of Writ Petitions for holistic consideration of the dispute.

10. Thus, through these Writ Petitions and Miscellaneous Petitions, the following three issues for consideration are put before this Court:-

(a) Whether G.O.Ms. No.115 issued by the Government is a colourable exercise of the executive power to override the constitutional right of the Podhu Dikshitaras of Chidambaram as a Denomination Institution in respect of administering the Sri Sabanayagar Temple at Chidambaram. ?

(b) Whether the heritage structure of the temple was damaged under the Management of the Podhu Dikshitaras, under the guise of renovation and maintenance?

(c) Whether the immovable and movable properties of the Temple properly accounted and audited?



(A) Right of the Podhu Dikshitars protected under Article 26

Constitution of India vis-a-viz the power of the State to issue Executive Order under Article 161 of the Constitution of India.

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11. The Government Order under challenge reads as below:

ABSTRACT

Hindu Religious and Charitable Endowments Department – Sri Sabhanayagar (Nataraja) Temple, Chidambaram, Town and Taluk, Cuddalore District – Permission given to Devotees to have dharshan of Sri Sabhanayagar by climbing atop Kanakasabhai Mandapam -Orders

Tourism, Culture and Religious Endowments (R.E.3-2) Department
G.O.(Ms)No.115

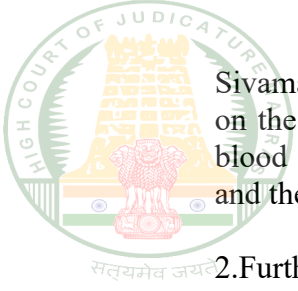
Dated 17.05.2022
Subakruthu-Vaikasi -03
Tiruvallur Year 2053

Read:

Commissioner of Hindu Religious and Charitable Endowments Department,
Letter R.C.No.20049/2022/H3 dated 25.04.2022.

Order:-

In the letter read above, the Commissioner for Hindu Religious and Charitable Endowments Department, has stated that in the petition W.P.No.9447 of 2022 filed by one M.N.Radha Krishnan before Madras High Court seeking approval to climb up to Kanakasabhai Mandapam in Sri Sabhanayagar Temple, Chidambaram, town and taluk, Cuddalore District in order to have dharshan of Sri Sabhanayagar with reduced space and on the basis of the order issued on 20.04.2022, directing to consider Covid-19, current scenario and other considerations with regard to permitting devotees with the District Collector, Hindu religious and Charitable Endowments Department and the administrators of the temple ,report has been submitted by the Cuddalore District Collector. The Commissioner further stated that since this temple is the Akasa Sjetram among the pancha booththa sthalams, devotees are coming from across the world and the principal deity of this temple is also the urhava murthi of this temple is a special feature and the kanaka sabha (ponnambalam) is situated at slight left portion like the heart of a human body, the steps before the idol are called Panchatchara Padigal and they denotes



Sivamandra of Namasivaya, and the pillars upper planks, cross boards, the tiles placed on the top, the nails used and the structure of Arthamandapa denote the breathing and blood vessels and movements of the body and these are related to agamas and sastras and the temple's greatness has been mentioned by the District Collector.

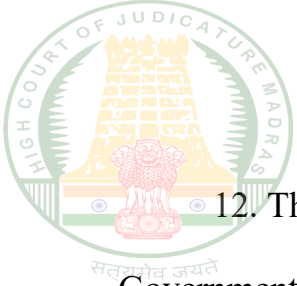
2. Further the Commissioner has stated that in his report the District Collector has stated that it was the practice in vogue for devotees to be allowed in the Kanakasabai Mandapam and from there they could have dharshan of Sri Sabhanayagar and the adjacent Chidambaram Rahasyam and due to Covid-19 pandemic, according to the guidelines issued by Government to admit devotees inside temples receiving pooja articles from devotees, being seated and having dharshan, touching the idols and doing *angapratakshina* were avoided and devotees were allowed in the temple environs with social distancing to have dharshan and now as the pandemic has come down substantially and the restrictions imposed were removed and earlier forms of worship are being continued. (In this juncture) The administrators of Chidambaram Sri Sabhanayagar Temple passed resolution to prohibit devotees from climbing atop Kanaka Sabhai and have dharshan and huge objections were made by devotees and agitations were carried out by various organisations, a criminal case has been filed regarding conduct of Dikshitars towards devotees and though the Chidambaram Divisional Revenue Officer held talks the Dikshitars do not admit devotees.

3. Further, the Commissioner has stated that on the basis of the report submitted after the enquiry was undertaken by the Revenue Divisional Officer, Chidambaram and the Assistant Commissioner, Hindu Religious and Charitable Endowments Department and as per the judgment of the Hon'ble Madras High Court, it has been recommended by the District Collector to follow agama rules and permit the devotees as per the practice that was in place before Covid-19. The Commissioner has recommended to the Government that accepting the recommendation of the District Collector and following the ancient custom and practice of the temple and accepting the requests of the devotees, orders may be passed permitting the devotees to climb up to the Kanakasabai and worship. Government carefully scrutinized the suggestion of the Commissioner of Hindu Religious and Charitable Endowments Department. After scrutiny, Government issues order permitting that as per ancient custom and practice in Sri Sabhanayagar (Nataraja) Temple, Chidambaram Town and Taluk, Cuddalore District and considering the requests made by the devotees for devotees to climb up Kanakasabai and worship.

4. Government carefully scrutinized the suggestion of the Commissioner of Hindu Religious and Charitable Endowments Department. After scrutiny, Government issues order permitting devotees to climb up kanakasabai and worship as per ancient custom and practice in Sri Sabhanayagar (Nataraja) Temple, Chidambaram Town and Taluk, Cuddalore District and considering the requests made by the devotees.

(By order of the Governor)

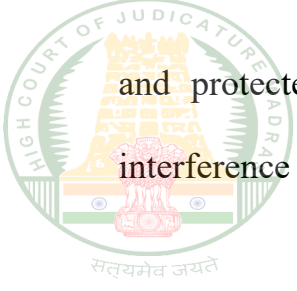
Chandra Mohan, B,
Principal Secretary to Government.”



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12. The challenge to the above Government Order is primarily on the ground that the Government has no jurisdiction to issue impugned Government Order and the first respondent, namely, Principal Secretary, Tourism, Culture and Religious Endowments Department, have no authority under the **Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959** (in short “the HR and CE Act”) to issue an executive order touching upon the manner in which, the devotees are to be permitted to climb the Kanagasabai and worship Sri Sabanayagar. The Executive Order intrudes into the rights guaranteed under Article 26 of the Constitution of India to manage religious affairs. The Executive Order is also arbitrary and unworkable.

13. The vires of the Government Order is questioned on the ground that it interferes with the fundamental right of the Podhu Dikshitaras to administer the temple. In *Dr.Subramanian Swamy v. State of Tamil Nadu*, reported in [(2014)5 SCC 75], the Hon’ble Supreme Court of India has held that the Podhu Dikshitaras, as a religious denomination, are entitled to manage the affairs of the temple, as guaranteed under Article 26 of the Constitution of India. Though the Sri Sabanayagar Temple at Chidambaram is a public temple, the administration of the religious activities inside the temple is exclusively within the domain of the Podhu Dikshitaras. A right, which has been exercised time immemorial



and protected by the Courts for at least more than 200 years, whenever there is interference from external force.

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14. The impugned order pertaining to worship of the devotees from the area known as the Kanagasabai in the temple directly infringes upon the right of the Podhu Dikshitaras to administer the religious affairs of the temple. The Kanagasabai, which is an important 'Pooja Execution Site' of the Chidambaram Nataraja Temple, is an elevated structure with Panchakshara Padi (Five steps-Each one represent five Aksharam:Na-ma-si-va-ya), leading to the sanctum of the principal deity of the temple, Sri Nataraja and his consort, Sri Sivakami Ammal. The Abisekham and Poojas to the deities inside the Kanagasabai is performed as per the unique tradition of the priests serving in the temple. 'Panchakshara Padi' occupies a small area in the Kanagasabai (கனக சபை), where the deity is located, for which Pooja and Abisekham are conducted six-times a day (Arukaala Poojai). During the Arukaala Poojai, the Spadika Lingam known as "Sri Chandramouliswarar" kept in a sacred box, is brought down to the Kanagasabai by the Podhu Dikshitaras during each of the Kaala Pooja and Abhisekham to the Lingam are performed. The devotees are always permitted to have darshan of the Kanagasabai, during intervals of the Kaala poojas. They are not permitted to carry out Archana at Kanagasabai which is a small area of 2 feet x 10 feet.

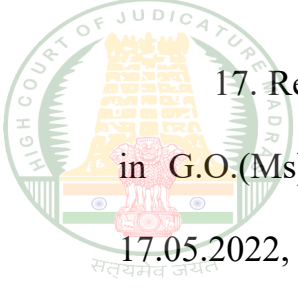


15. In view of COVID-19 pandemic and the restrictions imposed by the Government regarding gatherings in the temples and other places to ensure social distancing, entry to Kanagasabai was restricted to all the devotees without discrimination. However, darshan for all the devotees without climbing the steps was ensured. During pandemic, there was a phenomenal increase in the number of devotees visiting the temple. Certain regulations were imposed, which constituted restriction on the general public and prohibited public entry into the temple.

16. The writ petition No.9447 of 2022 filed seeking Writ of Mandamus to direct the District Collector, Cuddalore District, to take appropriate actions by allowing all the general public devotees on the Kanagasabai. Entry to Kanagasabai was sought in order to have a customary practice of close darshan from 2-3 meters distance in the Sabanayagar Temple. The Division Bench of this Court has disposed of the said writ Petition No.9447 of 2022, dated 20.04.2022, with the following directions:-

“3. In view of the statement aforesaid, the direction to the respondents 1 to 3 to allow the Darshan of the deity from the distance of 2/3 meters, cannot be issued by this Court, rather it is upto the respondents 1 to 3 to take appropriate decision in the matter. The decision therein would be taken after taking care of Covid-19 pandemic situation and taking care of all other aspects.

4. With the above observations, the writ petition is disposed of. There shall be no order as to costs.”



17. Referring to the above order of the High Court, the impugned Government Order in G.O.(Ms)No.115, Tourism, Culture and Religious Endowments Department, dated 17.05.2022, was passed exercising the executive power conferred under Article 161 of Constitution of India in violation of the constitutional rights under Article 26 of the Constitution of India conferred on the Podhu Dikshitars, under the guise to resolve the issue. The impugned G.O. is an attempt to take—over the temple indirectly.

18. In contra, the learned counsels for some of the intervening/impleading petitioners and the learned Special Government Pleader for HR and CE Department, submitted that during Pandemic, under the guise of COVID-19, the general public were not allowed to climb the Kanagasabai to have darshan of Lord Sabanayagar. Nonetheless affluent devotees were allowed to climb the steps Kanagasabai and have darshan at all times, including the Kaala Poojai time. No account maintained for the donations collected for the darshan and no transparency in choosing the persons to climb the Kanagasabai to get the close darshan of Lord Sabanayagar.

19. After considering the submissions made by the learned counsels, this Court in order to resolve the issue, thought fit to direct the Podhu Dikshitars to come out with a scheme setting out the timings and method of darshan for common devotees for permitting them to climb Kanagasabai and have darshan of Lord Sabanayagar.



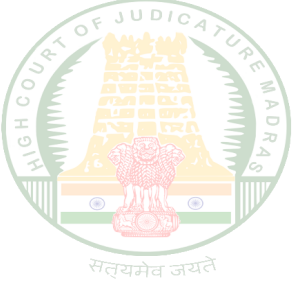
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20. Though this direction was issued on 07.11.2024, in spite of several adjournments, the Podhu Dikshitar did not come forward to provide a scheme to settle the dispute amicably. At last, on 20.02.2025 an affidavit was filed by one Venkatesa Dikshitar, Secretary of the Podhu Dikshitar in respect of the proposal to regulate the devotees to climb the Kanagasabai and have darshan. Based on this affidavit, the following order was passed suggesting how the entry to the Kanagasabai could be regulated for the purpose of permitting more number of devotees to have darshan of Lord Shiva from Kanagasabai during Non-Kaala Pooja time.

“Heard Mr.Harishankar, learned counsel appearing for Podhu Deekshitar, Mr.N.R.R.Arun Natrajan, learned Special Government Pleader appearing for the HR & CE Department and Mr.Krishna Bhagavat, learned counsel appearing for Heritage Conservation Society.

2. With regard to the order that has been passed on 19.12.2024, giving directions to the Podhu Deekshitar to file a report on two aspects on behalf of Podhu Deekshitar, the Secretary of Podhu Deekshitar one Mr.Venkatesa Deekshitar, S/o.Mr.UR.Umanath Deekshitar, has filed an affidavit dated 30.01.2025. In the said affidavit, the Podhu Deekshitar have stated that it is not the stand of the Deekshitar that devotees would not be permitted to have Kanagasabai darshan of Lord Shiva. According to them, during kaala pooja times, the devotees are not permitted to have darshan from Kanagasabai. However, during non-kaala pooja times, such permission would be given to every devotee, including the ordinary devotee, who can have darshan from Kanagasabai.

3. However, since there is only one entry to Kanagasabai on the western side, which is a narrow one, very few people can go to Kanagasabai at a time and that is the same entry to return back, other devotees cannot go inside. Therefore, many number of devotees are not



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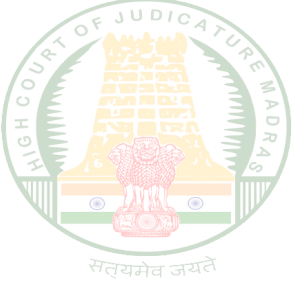
benefited to have darshan from Kanagasabai, during the time, when they are permitted.

4. It is the further contention of Podhu Deekshitaras as stated in the affidavit that, apart from the festival season, on ordinary days, averagely, 5,000 to 10,000 devotees are visiting the temple. This many number of devotees who visit the temple everyday, whether can have darshan of Lord Shiva from Kanagasabai within the stipulated time, is a question to be explored.

5. In this context, Mr.Harishankar, learned counsel appearing for Podhu Deekshitaras would contend that, in order to facilitate for more devotees, it is proposed to have one more entry to Kanagasabai, so that one entry can be used for entry and another for exit, which make easy the task of permitting more number of devotees to have darshan from Kanagasabai. Therefore, in order to explore the possibility and feasibility of providing a ramp on the front side of Kanagasabai to open an entry for either entry or exit of the devotees on the Kanagasabai, they are in consultation with the Engineers and Architects and they hope that within a period of two or three weeks, they will come out with a definite sketch as to how such a facility of providing a ramp would be made possible and after the issue is deliberated, the making of two entry for the purpose of entry and exit to Kanagasabai can easily be sorted out, he contended.

6. However, Mr.NRR.Arun Natrajan, learned Special Government Pleader would contend by relying upon the old literature published in the year 1958 called "Thillai Sthala Puranam". It is pointed out that the darshan at Sabanayakar Temple is nothing but Darshan of a devotee of Lord Shiva from Kanagasabai. Therefore, this is the system which had been followed for several hundreds of years, even till 2020.

7. Only during Covid-19 situation, since the darshan of devotees of all temples, including Sabanayakar Temple, Chidambaram, were stopped, subsequently, after the revival of darshan, after completion of Covid-19 period, the Podhu Deekshitaras had not permitted the devotees for darshan, which made several devotees to make representations. Therefore, the Government have come forward to issue Government Order permitting the devotees to have darshan of Lord Shiva at Sabanayakar Temple from Kanagasabai.



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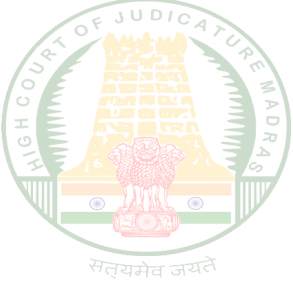
8. Therefore, the learned Special Government Pleader would submit that at least as a trial and error method, the eastern side entry also can be opened for devotees to have entry into Kanagasabai and after darshan, they can have exit from western side or vice versa.

9. We have heard the said submissions made by the learned counsel for the parties and have perused the materials placed before this Court, especially, the affidavit dated 30.01.2025 filed by Podhu Deekshitaras.

10. It is not the case of Podhu Deekshitaras that Kanagasabai entry to the devotees had been stopped. It is the contention of the learned counsel for Podhu Deekshitaras that, devotees are permitted to have darshan from Kanagasabai during non-kaala pooja times and in this regard, a chart has been filed in the affidavit, where it shows that, from 06.00 a.m. to 10.00 p.m., except the timing between 12.00 noon and 04.45 p.m., where the temple was closed, the remaining period running of 11 hours 15 minutes, the kaala pooja and the paal abhishekam and other poojas would take 8 hours. Therefore, the remaining 3 hours 15 minutes alone is available as non-kaala pooja time or nonperformance of pooja or rituals. When that being so, in that 3 hours 15 minutes, every devotee who come to Sabanayakar Temple can be permitted to go to Kanagasabai to have darshan, provided, because of the space crunch, many number of devotees could not be permitted.

11. In order to resolve this issue to the extent possible, enabling the maximum number of devotees who come to Sabanayakar Temple everyday to have darshan of Lord Shiva from Kanagasabai, we feel that instead of having one entry and exit i.e., the same entry is used as exit also, one more entry if it is opened, from one entry the devotees can enter into Kanagasabai and after having quick darshan of Lord Shiva, they can be permitted to take exit in the other entry.

12. In order to make these facilities as proposed by the Podhu Deekshitaras, they wanted to make a ramp in consultation with the Engineers and Architects and for completion of the said task and to file a report to that effect, as to how they are going to make the ramp in order to have additional entry as discussed herein above, they need the maximum period of three weeks as stated by Mr.Harishankar, learned counsel appearing for Podhu Deekshitaras.



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13. Recording the said submissions, we direct the Podhu Deekshitaras to comply their commitment as discussed herein above, to make a ramp or any alternative arrangement to have another entry for the purpose of permitting more number of devotees for having darshan of Lord Shiva from Kanagasabai during non-kaala pooja times. In this regard, let them come out with a clear sketch, estimate and proposal and file the same before this Court on or before the next hearing date i.e., 06.03.2025.

14. Post these matters on 06.03.2025 at 02.15 p.m. It is open to the HR & CE Department to file their views or report on the aforesaid issue.”

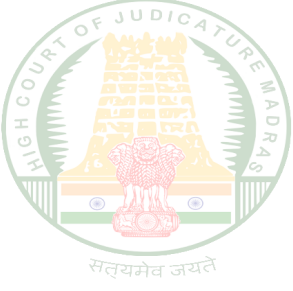
21. Following the above-said direction, which was issued on a trial basis, a subsequent order was passed on 31.07.2025, which reads as below:

“Pursuant to our earlier orders, especially our last order dated 24.07.2025, when these matters are taken up for hearing today, the petitioner in W.P.No.36022 of 2023, that is the Secretary of the Podhu Dikshitaras, Sri Sabanayagar Temple, Chidambaram, has filed an affidavit dated 30.07.2025.

2.1. We have gone through the affidavit, where, *inter alia*, it has been stated that, the Podhu Dikshitaras Committee had a series of meetings in the month of March, 2025, of course, pursuant to the earlier interim orders passed by this Court in order to find out a scheme or a solution to permit as many number of devotees coming to the Sabanayagar Temple to have a glimpse of Lord Shiva from the Kanaga Sabai.

2.2. Out of these meetings and deliberations, though three proposals have been mooted, two such proposals have been rejected by majority of the Committee Members and the last one was approved unanimously according to the said affidavit.

3. Referring to the said contents of the affidavit, *Mr.C.S.Vaidyanathan*, learned Senior Counsel appearing for the Podhu Dikshitaras, would contend that as per the scheme, which has been ultimately adopted in the meeting of the Podhu Deekshitaras Committee, the western gate or the western entry of the Kanaga Sabai in the Temple would be utilized both for *ingress* and *egress* simultaneously and accordingly, temporary arrangements have been made by tying a rope, making an entry into



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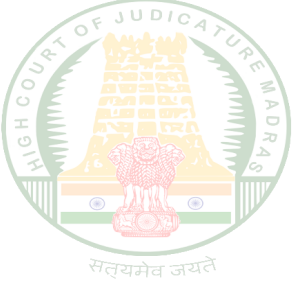
two divisions, as through one division, devotees could take entry into the Kanaga Sabai and in the other division, devotees, after having dharshan, would come out. This scheme, according to the learned Senior Counsel, has been implemented from the end of March, 2025, and for the past more than three months, this has been successfully going on.

4.1. A copy of this affidavit, having been served upon the State of Tamil Nadu, that is the Hindu Religious & Charitable Endowments [HR & CE] Department, representing the HR & CE Department, *Mr.NRR.Arun Natarajan*, learned Special Government Pleader, having gone through the contents of the affidavit, would submit that, the scheme that has been projected in the affidavit is not a complete answer to the issue raised in this *lis* or it cannot be treated as an alternate to the Government Order, which is impugned herein.

4.2. He would also submit that, even though it was claimed that many number of devotees are permitted under the present system of permitting *ingress* and *egress* through the western gate to the Kanaga Sabai, practically, it may not be possible to permit more number of devotees in one gate of entry.

4.3. He would also submit that, nowhere in the Temple premises, as suggested through photographs filed on behalf of the Podhu Dikshitars, it has been displayed that, through the western gate of the Kanaga Sabai, the entry and exit are permitted to the general devotees for all the time during the non-kaala pooja. Therefore, these kinds of objections, since have been raised by the learned Special Government Pleader, and in this context, in order to contest the same, he wants to verify the claim that has been made by the Podhu Dikshitars through the affidavit dated 30.07.2025.

5. We, after having considered the submissions made by the learned counsel appearing for both sides, are of the view that, the HR & CE Department, Government of Tamil Nadu, can be permitted to have a visit/inspection only for the limited purpose of verifying whether the claims made by the Podhu Dikshitars through the affidavit dated 30.07.2025 with regard to the implementation of the scheme under which both *ingress* and *egress* are simultaneously permitted at the western side of Kanaga Sabai at the Temple, is being worked out or whether large number of devotees are benefited under the scheme or still the devotees are facing any hurdles in having dharshan of Lord Shiva from the Kanaga Sabai. In order to ascertain all these factors and to file a report or objections, if any, by the HR & CE Department, they can be permitted to have such a visit/inspection.



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6. For the aforesaid purpose, we do feel that the Commissioner of HR & CE Department, Government of Tamil Nadu, can be permitted to constitute a team of officials to have such a visit and inspection on a week day, on a weekend day and on a festive day and to file such a report. In this context, the learned Special Government Pleader wants three weeks' time to complete the task and file a report and the learned Senior Counsel appearing for the Podhu Dikshitars also has no serious objections in permitting the HR & CE Department to do the limited exercise and he has also requested that the case can be heard after three weeks.

7. Considering the submissions made by the learned counsel appearing for both sides and having regard to the aforesaid facts and circumstances, we are inclined to pass the following orders:-

7.1. That the HR & CE Department, Government of Tamil Nadu, through its Commissioner, can form a team of Members to visit/inspect Sri Sabanayagar Temple, Chidambaram, only for the limited purpose as discussed above on any three days, out of which, one shall be an ordinary day, one shall be a weekend day and one shall be a festive day;

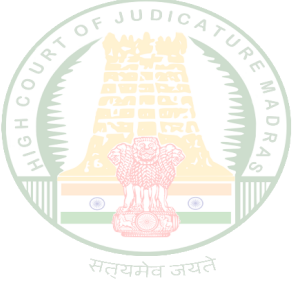
7.2. If the learned Special Government Pleader wants to accompany the team, he can do so; and

7.3. After completing the aforesaid exercise, a report shall be filed by the HR & CE Department before this Court on or before 20.08.2025, by giving a copy of such a report to the petitioners' side.

8. Post these matters for further hearing on 21.08.2025.”

22. On 11.09.2025, a request was made on behalf of the Podhu Dikshitars to file an additional affidavit to clarify, who are all the persons allowed to climb the steps to have darshan at Kanagasabai. Accordingly an affidavit has been filed by the Secretary, Podhu Dikshitars on 09.10.2025 which reads as below:- .

“12.I state that the petitioner continues to allow simultaneous ingress and egress of the devotees from the West Entrance of the Kanaka Sabha during the interim period between Kaala Poojas.



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The said arrangement has been successfully implemented and has gained the appreciation and goodwill of the devotees. The petitioner states that the said arrangement shall continue in the welfare and interest of the devotees. I state that the above arrangement will, however, be subject to reasonable exceptions such as an auspicious days, special events, and such other extraneous circumstances at the Temple when the inflow of devotees increases manifold, in which case temporary modifications will be made to ensure safety and smooth administration. I respectfully state that for the sake of maintaining harmony with the established Government protocols, first preference in such arrangements shall be given to named VIP's and Constitutional Authorities whenever they visit the temple. The categories of such persons, *inter alia*, shall include:

- (a) The Hon'ble President of India, the Vice President of India and the Prime Minister of India;
- (b) The Hon'ble Chief Justice of India, Judges of the Supreme Court and Union Ministers;
- (c) Governors of States and Chief Ministers of States.
- (d) Judges of the High Courts and the Ministers of the State of Tamil Nadu.
- (e) Members of Parliament and Members of the Legislative Assembly of Tamil Nadu."

23. This Court, vide order dated 16.10.2025, directed the learned counsel appearing for the Podhu Dikshitars to file an affidavit clarifying what the Navadwaram darshan at the Sri Kanagasabai Temple which is referred at paragraph 6 in the affidavit dated 09/09/2025 filed by the Secretary, Podhu Dikshitars.

24. Insofar as the right of darshan at Kanagasabai by the public is concerned, the Affidavit dated 12.10.2026 filed by the Secretary of the Podhu Dikshitars, Sri Sabanayagar Temple, Chidambaram, states that the General Body Meeting of the Podhu Dikshitars was



convened on 16.09.2026, where the agenda to review the arrangements presently in place for the darshan of Lord Nataraja from the Kanagasabai was discussed and it was resolved unanimously by the General Body of Podhu Dikshitaras as below:-

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“(a)That the devotees shall be permitted to ascend the Kanaka Sabha for the dharshan of Lord Nataraja, as per the existing practice, in the interim period between the Kaala poojas that take place six times in a day at the Temple (Aaru kaala pooja);

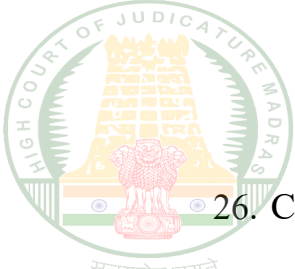
(b)that whereas previously up to 1,500 devotees were able to avail dharshan from the Kanaka Sabha in a day, the staff of the Temple,including such additional staff as may be engaged, shall regulate and organise the arrangements so that up to 3,000 devotees in a day may be able to avail dharshan from the Kanaka Sabha in a swift and orderly manner;

(c)That a decision acceptable to all the members of the petitioner shall be arrived at shortly on the manner of announcing the procedure for dharshan at the temple to the public,whether through a website or through printed notices and advertisements in print media;

(d)That the schedule of the timings of the kaala poojas and the timings for dharshan from the Kanaka Sabha shall be displayed on notice boards placed in the prakarams of the Temple, at places conspicuous to and accessible by the public.”

(B) Constructions inside the Temple damaging its Heritage Character:

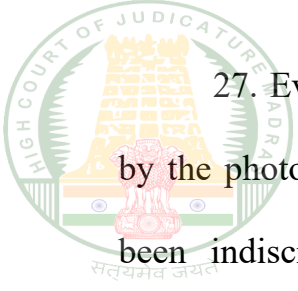
25. Apart from the issue of permitting the general public to climb the Kanagasabai and have darshan of the deity, the issue regarding damages to the temple and unauthorized construction inside the ancient temple examined by this Court in depth since, this is even more vital issue, which affects the rich heritage and pride of the country.



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26. Consequence to the directions issued by the Division Bench of this Court in
Suo motu W.P.No.574 of 2015, the Heritage Commission consisting of following
Members under the Chairman ship of Dr.M.Nambirajan was constituted vide order dated
16.07.2026.

1.	Dr.M.Nambirajan	Chairman
2.	Secretary to Government, Commercial Taxes Registration and Religious Endowments Department	Member Ex-officio
3.	Secretary to Government, Housing and Urban Development Department	Member Ex-officio
4.	Secretary to Government Municipal Administration and Water Supply Department	Member Ex-officio
5.	Secretary to Government, Rural Development and Panchayat Raj Department	Member Ex-officio
6.	Secretary to Government, Law Department	Member Ex-officio
7.	Commissioner of Museum, Chennai.	Member Ex-officio
8.	Superintending Archaeologist, Archaeological Survey of India, Chennai Circle.	Member Ex-officio
9.	Commissioner of Archaeology Chennai	Member Ex-officio
10.	Dean, School of Architecture and Planning, Anna University, Chennai.	Member Ex-officio
11.	Director, Department of Environment and Climate Change, Chennai.	Member Ex-officio
12.	Superintending Engineer(Heritage Building Circle) Public Works Department, Chennai	Member Ex-officio
13.	Chief Architect, Public Works Department, Chennai.	Member Ex-officio
14.	Commissioner, Hindu Religious and Charitable Endowments Department, Chennai.	Member Ex-officio

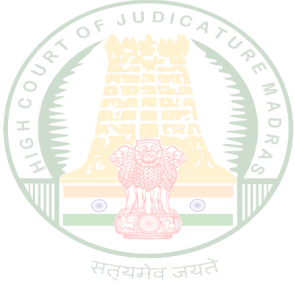


27. Even before constituting the Heritage Commission, this Court on being by the photographs placed before it to demonstrate, how the ancient temple structure has been indiscriminately damaged by putting up modern structures, vide, order dated 31.07.2025 directed the then Heritage Committee to inspect the temple and file a report. Accordingly, the Heritage Committee filed its report on 18/08/2025. That apart, a single Members Inspection Report (by Mr.C.Kanagaraj, Advocate) which forms part of the case record. However, a very strong objections to these reports were raised and objections were filed on behalf of the Podhu Dikshitaras claiming these reports as tainted and bias. To say the least, if these reports are even partially true, immediate steps are required to stop the perpetration of destroying the ancient structure and no further time can be wasted.

28. Hence, in view of the conflicting projection of facts, we directed the Heritage Commission duly constituted by the Government under Heritage Commission Act 2012 to inspect the temple and file its report. Accordingly, the Heritage Commission after inspecting the temple on 11/08/2026 has observed the following constructions made in the heritage structure without making any structural impact assessment:-

“1.A per-existing building functioning as a Community Hall, situated in proximity to the East Rajagopuram, has been renovated with slightly increased dimensions and a modified design. The impact of this alteration on the historic setting of the Rajagopuram should be carefully assessed.

2. New rooms have been constructed on the inner side of the Thirumathil (temple enclosure wall), to the left of the East



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Rajagopuram. Such additions within the historic precinct should be reviewed with regard to their visual, spatial and structural impact on the enclosure wall and the historic setting of the Rajagopuram.

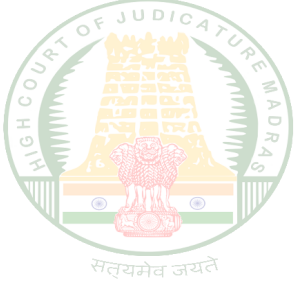
3. A new office for the Secretary of the Podhu Dikshitar has been constructed using similar stones on the right side of the passage leading to the Nataraja Shrine.

4. The existing brick walls between the ancient stone pillars on either side of the passage leading to the Nataraja Shrine have been removed, and rooms have subsequently been constructed between the old stone pillars using cut stone. The intervention has altered the historic spatial character and visual continuity of the original mandapa/passage and should be reviewed from a conservation perspective.

5. Concrete pillars have been erected on both sides of the interior stone bases of the West Rajagopuram and South Rajagopuram. It was informed that these pillars were introduced as a protective measure on account of the perceived structural weakness of the walls and roof. The Commission is of the view that such structural interventions should be preceded by a detailed investigation, including assessment of the existing structural condition, causes of deterioration, load bearing capacity, foundation behaviour and the extent of any distress. The necessity and adequacy of the existing concrete interventions should accordingly be evaluated. It was further observed that a few ancient inscriptions and sculptures are presently obscured by these interventions. Their visibility and accessibility should be restored through appropriate conservation measures. Therefore, it is suggested that The Podhu Dikshitar, in coordination with HR&CE, may undertake the required technical and conservation assessment with the assistance of appropriate experts from the Archaeological Survey of India, IIT Madras and other competent specialist institutions.

6. A new brick shrine structure has been constructed within the Devakoshta at the first level. The intervention should be reviewed to ensure that it does not obscure, damage or compromise the original architectural and sculptural elements.

7. A large concrete front mandapa and a Kanda Sashti Mandapa, constructed with sheet roofing, have been erected near the West Rajagopuram in the Third Prakara. The scale, materials and visual character of these additions are not compatible with the historic architectural character of the Temple precinct and should be appropriately reviewed.



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8. A large RCC elephant mandapa has been newly constructed adjoining the Thirumathil in the north-eastern portion of the fourth Prakara. Its impact on the historic enclosure wall, visual setting and overall character of the precinct needs to be assessed.

9. Photographs of murals have been fixed over the original paintings on the stone ceiling surrounding the sactum of Arulmigu Sabanayagar Thiruchitrambalam, thereby concealing the original paintings. The photographs should be removed carefully, and the original paintings should be documented and conserved through appropriate scientific methods.

10. Red and white colour paintings have been applied along the joints between the stone courses in the sanctum area. Such applications are inappropriate for historic stone masonry unless supported by conservation requirements and may adversely affect the historic stone fabric. Experts may be consulted to remove the paint carefully.

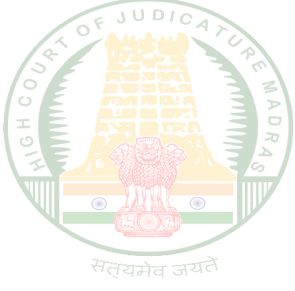
11. Paint has also been applied over the inscriptions on either side of the western entrance of the Second Prakara, thereby obscuring inscriptions of historical significance. The paint should be removed using appropriate methods under the supervision of qualified specialists, without damaging the inscription-bearing stone surfaces.

12. Paint has also been applied over ancient stone structures at several locations within the Temple complex, including the Urdhva Tandavamurti Shrine. Such paint applications should be removed using appropriate conservation techniques, subject to prior testing, so as to expose and preserve the original stone surface.

13. Near the flagstaff of the Sabanayagar Shrine, a new platform has been constructed around the ancient stone pillar bearing sculptures of Kalasamharamurti and Somaskandamurti, with modern tiles laid over the platform. This intervention adversely affects the original character and artistic integrity of the sculptured pillar. The modern tiled platform should be removed, subject to a suitable conservation assessment, and the area restored to an appropriate finish compatible with the original cut-stone character.

14. A concrete roof has been constructed as a connecting structure between the Nritya Sabha of the Urdhva Tandavamurti Shrine and the mandapa in the Second Prakara. The intervention should be reviewed with regard to its impact on the historic architectural fabric and visual character of the intervening spaces.

15. A new metal sheet-roofed shed has been erected adjoining the Durga Amman Shrine. Its necessity, location and visual impact on the historic shrine should be reviewed.



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16. The ancient prakara mandapa of the Mukkurni Vinayagar Shrine has been extended using new stone pillars and a new roofing system. This intervention has altered the heritage architectural character and historic proportions of the original mandapa. Any further alteration should be avoided, and the existing intervention should be reviewed from the standpoint of architectural conservation.

17. The stone mandapa in front of the Pandiyanayagam (Arulmigu Murugan) Shrine was completely dismantled, and the stone pillars were re-erected during 2015-2016. Subsequently, new construction was completed in 2017. The intervention has resulted in substantial alteration of the historic fabric. The available documentation relating to the dismantling, storage, re-erection and reconstruction should be examined, and the present condition and authenticity of the reassembled mandapa should be assessed.

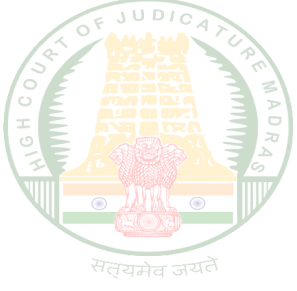
18. In front of the Navalingham Shrine, the earlier tiled roof was replaced with a stone mandapa. The intervention should be reviewed in relation to the original architectural character and available historical evidence.

19. Colour wash has been applied to the stone pillars of the First Prakara Mandapa. In addition, a stainless-steel grill has been provided in the upper portion of the First Prakara Mandapa. The colour wash should be examined and, where inappropriate, removed through suitable conservation methods. The necessity and visual impact of the stainless-steel grill should also be reviewed.

20. Stone walls have been constructed between the existing stone pillars of the Utsava Yagasala Mandapa. Further, the original floor level of the mandapa has been raised by approximately two feet, over which Kadappa stone flooring has been laid. The intervention has altered the original spatial proportions, floor level and architectural character of the historic mandapa. The structural and conservation implications of the raised floor level, including its impact on the historic stone pillars and drainage, should be assessed.

21. A new Dakshinamurti Shrine has been constructed adjoining the Bali Peedam. The location and design of the new shrine should be reviewed in relation to the historic spatial organisation of the precinct.

22. Modern paintings have been executed on the ceiling of the front mandapa of the Arulmigu Sivakami Amman Shrine. Such new painting should not be undertaken over historic surfaces without prior conservation approval and documentation.



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23. The Nayaka/Matatha paintings on the ceiling of the front mandapa of the Arulmigu Sivakami Amman Shrine in the Third Prakara are deteriorating due to inadequate conservation and maintenance.

These historic mural paintings require scientific documentation, condition assessment and conservation by qualified mural-conservation specialists. Further repainting, over painting or application of incompatible materials should be strictly avoided.

24. A concrete mandapa has been constructed in front of the Bhairavar Shrine. In addition, a sheet-roofed shed has been erected near the Thousand-Pillared Mandapa. Rainwater from this shed falls onto the Thirumaligaipathi Mandapa, creating a risk of dampness and deterioration.

An appropriate rainwater collection and disposal system should be provided so that water is effectively diverted away from the historic mandapa and its foundations.

25. A new concrete connecting mandapa has been constructed from the front mandapa of the Thousand-Pillared Mandapa up to the eastern entrance. The intervention should be reviewed with regard to its impact on the historic circulation pattern, architectural setting and visual character of the precinct.

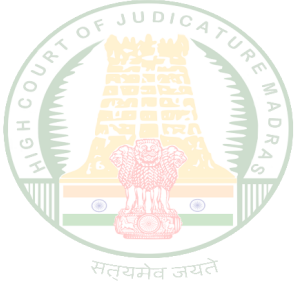
26. A temporary shed has been erected adjoining the enclosure wall on the right side of the Fourth Prakara and is presently being used as a Gosala. The location and continued use of the structure should be reviewed in relation to sanitation, moisture, drainage and the protection of the historic enclosure wall.

27. Another temporary shed has been erected near the East and South Rajagopurams in the Fourth Prakara and is being used as an Annadhanam Mandapa. The structure should be reviewed with regard to its impact on the historic setting of the Rajagopurams and the surrounding heritage fabric.

28. A new stone structure for Muneeswarar has been erected in front of the North Rajagopuram in the Fourth Prakara. This structure obscures the Devakoshta sculptures.

The obstruction should be removed or suitably modified so that the historic Devakoshta sculptures remain fully visible and accessible for inspection and conservation.

29. Mexican grass has been laid within the Temple premises. The provision of landscaped open areas is a positive initiative; however, the retention of water associated with lawn areas may adversely affect the foundations and lower portions of the enclosure wall. A clear



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strip of at least one metre should therefore be maintained along the enclosure wall. It is also recommended that a locally available appropriate grass variety be used instead of Mexican grass, which is alien to the historic ambience and landscape character of the Temple.

30. A few Kattalai rooms have been constructed between the stone pillars of the First Prakara Mandapa. Such constructions alter the openness and spatial character of the historic mandapa and should be reviewed from the standpoint of conservation.

31. Approximately 50 Kattalai rooms have been constructed using brick masonry in the Second Prakara. The cumulative impact of these additions on the historic spatial organization, ventilation, visual character and architectural integrity of the Prakara should be assessed.

32. Most of the above-mentioned constructions and alterations appear to have been undertaken during approximately the last ten years.

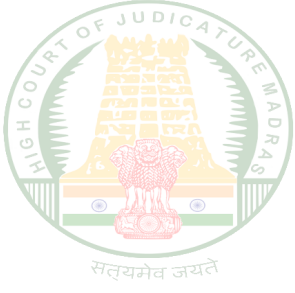
33. The Podhu Dikshitaras were informed that no construction, alteration, renovation or development work shall be undertaken without obtaining the requisite approval of the Tamil Nadu Heritage Commission, in accordance with the Tamil Nadu Heritage Commission Act, 2012, and the directions/orders of the Hon'ble High Court of Madras.

34. Kattalai rooms have been constructed around the Devasabha Mandapa in the Second Prakara, including between its original stone pillars. These additions have affected the openness, spatial character and architectural integrity of the historic mandapa and require appropriate review.

35. Near the Madapalli in the southern portion of the Second Prakara, Kattalai rooms have been constructed by erecting brick partition walls between the existing stone pillars. The intervention has altered the historic spatial character of the mandapa. Date of construction of these rooms are not given to us.

36. In the northern portion of the Second Prakara, on the right and left sides facing each other, Kattalai rooms have been constructed by providing brick partition walls between the stone pillars. These interventions should be reviewed with the objective of safeguarding the original stone architecture and spatial character.

37. A structural expert should examine the possible impact of the bore-well and overhead water tank located near the West Rajagopuram on the foundations and structural stability of the Rajagopuram. The assessment should include consideration, of



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groundwater conditions, water seepage, foundation behaviour, loading and any possible structural distress.

38. An entrance in the southern enclosure wall of the Third Prakara, near the Nritta Sabha, has been closed by constructing a brick wall. The intervention should be documented and assessed in relation to the original circulation pattern and architectural character of the enclosure.

39. Paint has been applied to the stone pillars in the front mandapa of the Thousand-Pillared Mandapam in the Third Prakara, thereby obscuring the natural stone surface and architectural character of the pillars. The paint should be examined and, where appropriate, removed using conservation-compatible methods after suitable testing.

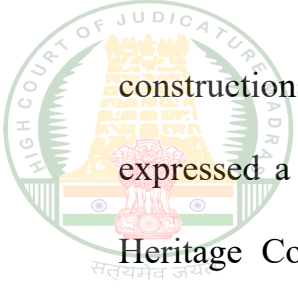
40. Concrete pillars have been erected adjacent to the ancient stone pillars in the front mandapa of the Thousand-Pillared Mandapam in the Third Prakara, and a concrete roof slab has been constructed over them. The structural necessity and impact of these additions on the historic stone mandapam should be assessed by a qualified structural and conservation team.

41. It was emphasized that necessary measures should be undertaken for the scientific preservation of the ancient mural paintings in the front mandapa of the Sivakami Amman Shrine. A detailed condition assessment, documentation and conservation plan should be prepared by qualified mural-conservation specialists.

42. The roof from which rainwater falls on the thirumaligaipathi mandapa may result in seepage and consequent deterioration of the historic fabric. An appropriate system for collecting and safely disposing of rainwater should therefore be provided.

43. The new structures erected in and around the Rajagopurams, which obscure the Devakoshta sculptures, should be appropriately examined. Necessary measures should be undertaken to ensure that the sculptures are not concealed and that their architectural and visual context is preserved.

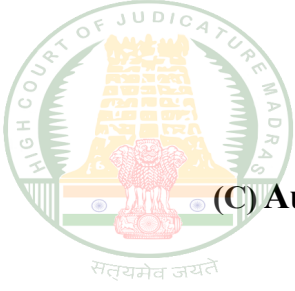
29. In response to the report of the Heritage Commission, the following objections/suggestions were made by the Podhu Dikshitars in the affidavit filed through its Secretary. From this affidavit, we find, though the Podhu Dikshitars admit inappropriate



constructions put up inside the ancient temple damaging the heritage structure, they have expressed a strong reservations and apprehension regarding the suggestions given by the Heritage Commission to carry out the conservation and maintenance work with the involvement of HR and CE department. They contended that introducing the HR and CE Department into the administration, management and affairs of the temple will be a colourable device to overarch the judgment of the Hon'ble Supreme Court of India in the case of *Dr.Subramanian Swamy v. State of Tamil Nadu and others*, dated 06.01.2014.

30. To ensure the implementation of the recommendations made by the Heritage Commission in a structured, transparent and expert manner, the Podhu Dikshitars have come out with proposal that an Independent Committee for the temple may be constituted consisting of:

- (a) A Retired Judge of the Madras High Court;
- (b) An expert in temple heritage experienced in the structural assessment of historic masonry and stone structures, or a conservation architect having established standing;
- (c) A Sthapathi experienced in the sculpture and Shilpa Shastra traditions
- (d) A historian with recognised expertise in the history, epigraphy and architectural evolution of the ancient temples; and
- (e) The said Committee would act as an interface between the Pothu Dikshitars and the Commission.

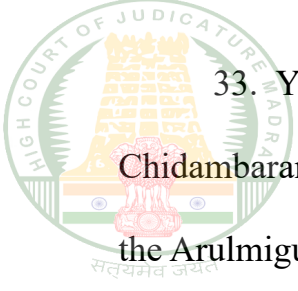


(C) Auditing of Accounts/ securing the Movables and Immovable of the temple:

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31. In W.P.No.30639 of 2017 filed by A.Radhakrishnan to secure and safeguard the property owned by Sabanayagar Temple, this Court, vide, order dated 02.09.2024 directed the HR and CE Department and the District Collector to conduct enquiry and take immediate steps to resume the entire properties owned by Sabanayagar Temple, Chidambaram, Cuddalore District and such exercise shall be completed within a period of 12 weeks from the date of receipt of a copy that order.

32. The said directions were not complied and it has invited few more miscellaneous petitions by others for the same relief. Particularly, the Heritage Conservation Society represented by its Secretary, Sri Kumar had elucidated data regarding properties of the Sabanayagar Temple and its current status through RTI. He had also got himself impleaded in the suo motu Writ Petition No.574 of 2015 to espouse the cause of preserving the temple structure and its properties. In one of his petitions, he had sought for a direction by this court to CAG to perform an audit as per the direction of the Court issued in W.P.No.574 of 2015.



33. Yet another miscellaneous petition was filed by one M.N.Radhakrishnan against the Chidambaram Town for direction to the Podhu Dikshitars to submit the audited accounts of the Arulmigu Sabanayagar Temple.

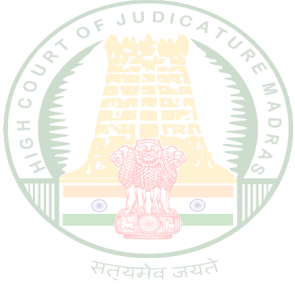
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34. As per G.O(Ms) No: 345, CT & RE Department, dated 09.03.1976, the administration of the land and Kattalais of the temple is invested with the Special Thasildar (Temple Lands) who maintain a register regarding the collection details. In the affidavit date 01/10/2024 filed by the Joint Commissioner (Legal), HR & CE., department it is stated as under:-

"5.It is submitted that though the extent of land available in Special Tahsildar (Temple Lands) in the year 1979 was 295.93. Thereafter several lands have been retrieved by Special Tahsildar(Temple Lands). At present 506.97 acres of lands are in possession of Special Tahsildar(Temple Lands).Further, recently the Special Tahsildar (Temple Lands) has identified and recovered 215.65 acres of lands. It will be leased out in public auction.

6.It is submitted that the lands in possession of the Special Tahsildar (Temple Lands) has been given lease for 1221 lessees and current annual demand is Rs.8,66,819/-.The collection of lease rents for the past 8 years is as follows:-

S. No.	Fasali	Income derived Fasliwise (Rs.)
1.	1425	1,96,537/-
2.	1426	3,03,130/-
3.	1427	3,73,084/-
4.	1428	5,55,721/-
5.	1429	3,55,302/-
6.	1430	1,59,616/-



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7.	1431	7,92,513/-
8.	1432	9,05,288/-

7.It is submitted that from the lease rent collected from the above properties, the Electricity charges have been paid by the Special Tahsildar (Temple Lands) as detailed below:-

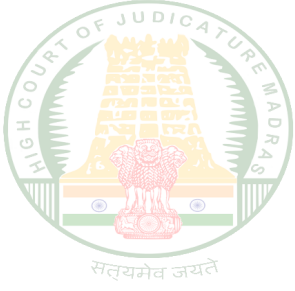
S. No.	Fasli	Amount paid towards EB charges for Arulmigu Sabanayagar Temple Chidambaram (Rs.)
1.	1425	3,58,953/-
2.	1426	2,03,009/-
3.	1427	2,80,300/-
4.	1428	3,95,707/-
5.	1429	3,40,000/-
6.	1430	2,35,000/-
7.	1431	3,12,794/-
8.	1432	5,04,000/-

8.It is submitted that as per the reports submitted by the Inspector, HR and CE Department, Chidambaram, in the year 1984, they are 113 kattalais. The most of the Kattalai lands are in possession of the Kattalaidarars. They are performing the Kattalais through the Dikshidars directly. It was admitted by the Kattalaidarars during the enquiry by the Special Tahsildar (Temple Lands) that theya re paying amount to the Dikshidars directly for performance of Kattalais.

9.It is submitted that several Kattalai lands were illegally alienated either by the Kattalaidarars or by the Dikshidars.

10.(a)It is submitted that most of the properties are in the name of Kattalais and Kattalaidarars are directly paying to the Dikshidars; but the amount received by the Dikshidars are not properly accounted for.

(b)When the details are as such, a letter was sent by the Special Tahsildar in his R.C.No.A/67/2023, dated 09.09.2023 to the Podhu Dikshidars with a request to send the details regarding the Kattalaidarars and the extent of lands which are in the hands of Kattalaidarars. However, for this letter, the Podhu Dikshidars sent a reply dated



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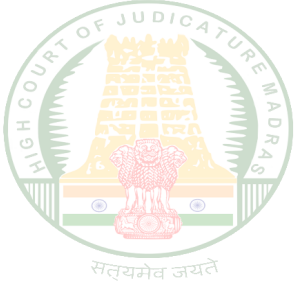


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13.09.2023; in which they had stated that W.P.No.30639 of 2017 is pending before the Hon'ble High Court, necessary replies were sent to HR & CE Department and also in the conclusion para of the said letter they informed that herein after no such letters should be send to them.

(c)On verification from the Sub Register office, it is found that in the years 1974, 1985 and 1988 there are 5 items of properties which are exclusively belonging to the suit temple which were sold by the Podhu Dikshitars to one Thiru.Sri Ramulu Naidu and Annamalai University represented by its Registrar. The details are as follows:-

S. No.	Document No./Year	Extent (acres)/ cents)	Sold by	Sold to
1.	Sethiya Thoppu Sub-Registrar Office, Volume 180/Page 451/No.117/1974	10.72	Vembu alias Yagzeswar a Dikshidar	Sri Ramulu Naidu
2.	Sethiya Thoppu Sub-Registrar Office, Volume 180/Page 451/No.118/1974	1.73	Vembu alias Yagzeswar a Dikshidar	Sri Ramulu Naidu
3.	Chidambaram No.1, Joint Sub-Registrar Office/No.836/1985	2.77	Swarna Venkatesa Dikshidar	Annamalai University represented by its Registrar Thiru.A.Lakshmana Chettiar
4.	Chidambaram No.1 Joint Sub Registrar Office/Volume – 1825/Page-259/No.1 46/1988	2.95	Thillai Nataraja Dikshidar	Annamalai University represented by tis Registrar Thiru. R.Rajamanickam
5.	Chidambaram No.1 Joint Sub-Registrar Office/Volume-1825/ Page-491/No.209/19 88	0.35	Thillai Nataraja Dikshidar	Annamalai Univerisity represented by its Registrar Thiru.R.Rajamanick am

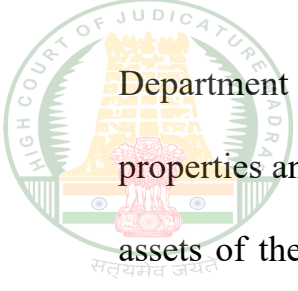


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11.Hence, it is submitted that even though the HR and CE Department is taking sincere and effective steps to find out the Kattalaidarars, the extent of lands available with them, the income derived from the said properties, the Podhu Dikshidars did not cooperate with the HR and CE Department. In this connection, it is submitted that the said properties are endowed by the Founder only for the performance of Kattalai to the minor Deity of the suit temple and not for the Podhu Dikshidars. The Podhu Dikshidars are entitled only to perform the Kattalais as per the wishes of the Founders of the Kattalais. As the Podhu Dikshidars did not furnish the accounts for the amounts received from each Kattalaidarars and expenses incurred for the performance of said Kattalais, it leads to the assumption that the Podhu Dikshidars utilize full income derived from the said properties.”

35. In response to the allegations made by the Joint Commissioner stating that the Podu Dekshidars are not coming forward to disclose details about the amount received from the Kattalaidarar and the expenditures, the Podhu Dikshidars ascertaining their right to enjoy the income and immunity from rendering accounts in the light of the declared denomination character, however, have come forward to submit the accounts to the Court for the period between 2018 – 2020 in a sealed cover.

36. We opened the sealed cover to verify, whether the accounts produced are a probable reflection of income and expenditure maintained in the course of the daily administration and whether it is duly audited by a Professional Auditor. To say the least, the accounts produced by the ‘Podhu Dikshidars’ are an unaudited rough day book ledgers for the relevant period. Thus, we find that by sharing the blame game, the HR & CE



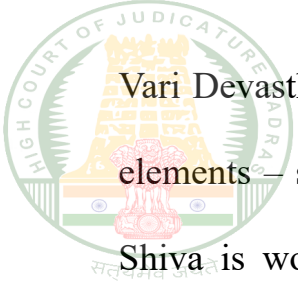
Department as well as the Podhu Dikshitars have left uncared the substantial portion of the properties and Kattalai meant for the Temple. If they were really interested in protecting the assets of the Temple, they ought to have taken joint efforts to retrieve the properties. We observe a total failure on the part of the persons responsible for protecting the assets of the temple, both movables and immovables.

37. In the above said factual background and the ground reality, which prevails as on date, we consider to find a permanent solution, so that, the sanctity of the temple and its heritage structure is preserved without any further damage before it become irretrievable.

Kaala Pooja at Kanagasabai:

38. As far as the timings of *kaala pooja* mentioned in the additional affidavit filed on behalf of the Podhu Dikshitars, the learned Special Government Pleader for HR and CE Department, expressed his reservation and objections as under:-

The time mentioned for *Kaala Pooja* is unrealistic and excessive when compared to the time required for *kala pooja* in the other Shiva temples such as (1)Arulmigu Jambukeswarar Akilandeswari Temple, Tiruchirappalli (2)Arulmigu Ekambaranathar Temple, Kancheepuram, (3)Arulmigu Arunachaleswarar Temple, Tiruvannamalai (4)Arulmigu Sabanayagar Temple, Chidambaram and (5)Sri Kalahastheeswarar Swamy



Vari Devasthanam together known as “**Pancha Bootha Sthalangal**” (holy place elements – such as Water, Land, Fire, Space and Air) as well as temples where Lord Shiva is worshiped in dancing form (Nataraja- king of dance) known as “**Pancha Sabhai sthalangal**” such as (1) Arulmigu Sabanayagar Temple, Chidambaram (Kanaga Sabhai), (2) Arulmigu Vadaranyeeswarar Temple, Tiruvalangadu (Ratna Sabhai), (3) Arulmigu Meenakshi Sundaraswarar Temple, Madurai (Velli Sabhai), (4) Arulmigu Nellaiyappar Arultharum Kanthimathiamman Temple, Tirunelveli (Thamira Sabhai) and (5) Arulmigu Thirucourtrallanatha Swamy temple, Courtallam, Tenkasi, (Chithra Sabhai).

39. The Learned Special Government Pleader relying on the photos taken recently near the Kanagasabai, submitted that the statement made by the Podhu Dikshitars that no one is allowed during the Kaala Pooja time and general public are allowed during the intervals between the Pooja time, is totally an incorrect statement. In fact, even during Kaala Pooja time, on collecting money, tokens are given. Those, who have token, are allowed to climb the Kanagasabai and have darshan (*see Annexure-I*). There is no accounts or control over the fees collected for such darshan. Claiming exclusive right to decide about the darshan time and those who can be permitted to have darshan, the Dikshitars are attempting to impose unreasonable and unnecessary restrictions on



common public. They abuse the Court's declaration of the denomination status of the temple as a public temple. monetary exploitation of the devotees, who visit the temple which is a public temple.

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40. The Kaala Pooja time for Sri Sabanayagar Temple at Chidambaram Temple mentioned under the proposed scheme is as below:-

S.No.	Timings	Remarks
i.	6 AM	Temple opens
ii.	6-7 AM	'Paal Neivethiyam'
iii.	7.30 - 9 AM	'Kaala Sannathi Homam', first Kaala Abisheakam and maha deeparathanai
iv.	10-11 AM	'Irاندam Kaalam' second kaala abisheakam and maha deeparathanai
v.	11.15 AM - 12 Noon	'Uchchi Kaalam', Third kaala abisheakam and maha deeparathanai
vi	12 Noon - 4.45 PM	Temple is closed
vii	5.15 - 6.30 PM	'Saayarakshai' fourth kaala abisheakam and maha deeparathanai
viii	7.00 - 8.30 PM	'Ayinatham Kaalam', fifth kala abishekam, ragasiya pooja exclusively conducted by the petitioners for the main deities and maha deeparathanai.
ix	9.00-10.00 PM	'Arthajamam', last kaala abishekam and maha deeparathanai

41. Referring the comparative chart containing Kaala Pooja timing in other temples to demonstrate, how the General Body Meeting of all Podhu Dikshitars wants to circumvent the spirit of the Government Order, the learned Special Government Pleader states that, the Government Order enables access to the general public to climb the Kanagasabai and have darshan of Lord Sabanayagar and Goddess Sivagamasundari Ammal at Kanagasabhai. The



right to worship the deity in the public temple cannot be taken away citing the limited right to a denomination group (Dikshitaras) who have right to administer. The timing mentioned for allowing general public to worship is hardly an hour or less between each of Arukaala Poojai. The Podhu Dikshitaras by putting artificial obstructions in the place meant for devotees to stand and worship the deity in the Kanagasabai, had create unnecessary space constrain. More devotees can stand in the Kanagasabai and have the glimpse of *Lord* Sabanayagar and Goddess Sivagama Sundari Ammal, if the artificial obstacles are removed and if the devotees are allowed to have the entry from one side and exit on the other side.

42. The Secretary of the Podhu Dikshitaras in his Affidavit dated 12.10.2026, had stated that the general body of the Podhu Dikshitaras held on 16.09.2026. and in the said General Body Meeting, it is decided to make necessary arrangement to facilitate more number of devotees to have darshan at Kanagasabai and necessary action will be taken in due course.

Constructions inside the temple:

43. Insofar as the objectionable constructions inside the heritage temple, miscellaneous petitions were filed by HR & CE Department, Heritage Conservation Society and few individuals with intention to prevent constructions inside the temple under the garb

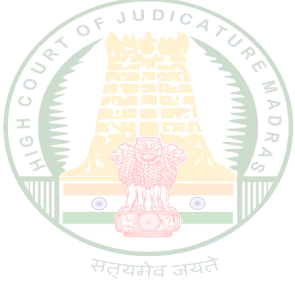


of renovation. Reports of the committee which inspected the temple and their suggestions are available on record. One such report is by the Heritage Committee dated 14/12/2023.

Recently, as per the direction of this court, the Tamil Nadu Heritage Commission had conducted the spot inspection on 11/08/2026 and in its report the nature of additional structures made inside the temple are enlisted, with suggestions to restore the damaged portions of the heritage structure of the Temple(see *Annexure-II*). In response to the Heritage Commission report, the Secretary of the Podhu Dikshitaras has filed Affidavit, wherein he had stated that, the Podhu Dikshitaras are ready to carry out the necessary actions to restore the heritage Temple to its original position, in view of the report given by the Heritage Commission. However, they are apprehensive of the HR&CE Department getting involved in the Temple Administration. The relevant portion of the affidavit filed on behalf of the Podhu Dikshitaras reads as under:-

“(A)At the outset, the Report only recommends the constitution of an expert body to advise on the restoration measures to be undertaken and the Podhu Dikshitaras are committed to honour such recommendations;

(B)the involvement of the HR & CE, in any form whatsoever, in the conservation, maintenance and upkeep of the Temple, as contemplated in Observation -5 in the section on “Visitor Footfall”, and Conservation and Mitigation Measure - 12



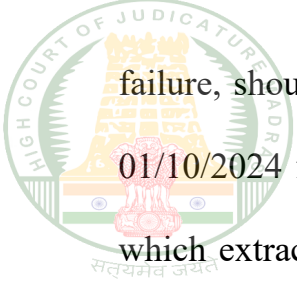
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of the Report is in the nature of interfering with the independence of the Podhu Dikshitars in matters relating to management and administration of the Temple.

(C)placing on record, in a spirit of cooperation and for the purpose of assisting this Hon'ble Court, that certain observations in the Report are internally inconsistent, or are extrapolations unsupported by any material and were recorded without affording the Podhu Dikshitars any opportunity to explain the period, nature and reasons for the interventions in question.”

Temple property – Retrieval and Accounting:

44. From the pleadings, we find the temple own about 1000 acres of land and valuable movables worth several crores of rupees. However, the records for the temple properties are not maintained properly and property registers are not updated. In the year 1976, the Government has passed order, viz, G.O (Ms) No:345, CT & RE Department, dated 09/03/1976, vesting the administration of the land and Kattalai's of the temple with the Special Tahsildar (Temple Lands). He is supposed to maintain property register, collect rents from the tenants and take action against the defaulters and the encroachers. Further, he has to ensure the performance of the Kattalai's endowed to the Temple and in case of any



failure, should have taken action against the non-performers. While so, the affidavit

01/10/2024 filed by the Joint Commissioner (Legal), HR & CE Department, a portion of

which extracted in the earlier part of this order, we find the Special Tahsildars, who were

responsible for collection of rent from the properties and the due performance of the

Kattalai's had not discharged their duties properly. Equally, on the part of the Podhu

Dikshitars, they are also not maintaining the accounts properly and get it audited by

certified auditors/CA (see **Annexure-III**). Therefore, we are of the considered view that by

blaming each other, the HR&CE Department and the Podhu Dikshitars have ignored their

responsibility to protect the temple property.

DISCUSSION:

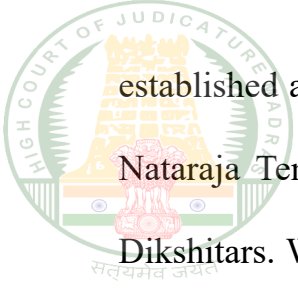
45. The autonomy of the Podhu Dikshitars to perform religious ceremonies to the deities inside the temple will no way be offended by the impugned executive order G.O.Ms.No.115, dated 17/02/2022 passed by the Government, which was issued in the context of the procedure adopted in the temple for darshan at Kanagasabai even after the pandemic restriction. The right protected under Article 26 of the Constitution of India for any denomination institution is subject to public peace and right of a citizen to profess and practice.



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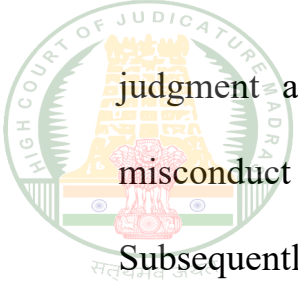
46. The right of the public to worship without any discrimination in the public temple has to co-exist with the right of the denominational sect to perform spiritual activities inside the temple. By no stretch of imagination the Podhu Dikshitaras can claim that the right of the Podhu Dikshitaras of Chidrambaram Temple, as examined and declared by the Hon'ble Supreme Court of India in *Dr.Subramanianswamy v. State of Tamil Nadu and others*, dated 06.01.2014, is infringed through the Government Order (Ms)No.115. Equally, it is incorrect to say that the Government Order interferes with the administration and management of the temple by the Podhu Dikshitaras, thereby violating Articles 25 and 26 of the Constitution of India. The right to administer conferred on the Podhu Dikshitaras, as a denomination institution, is only to administer the religious affairs in the Nataraja temple and not maladminister. The right conferred on the denominational institution for a group of persons cannot override the right of the public to worship in the public temple, which is equally a fundamental right under the Constitution conferred on all citizens.

47. Freedom of conscience and free profession, practice and propagation of religion enshrined under Article 25 of the Constitution of India is subject to public order, morality and health. Likewise, the freedom to manage religious affairs enshrined under Article 26 of the Constitution of India is also subject to public order, morality and health. Under the Constitution, primarily, to claim the status of a religious denomination, it should have



established and maintained by the said religious denomination. As far as the Chidambaram Nataraja Temple is concerned, it is no one's case that it was established by the Podhu Dikshitar. Whenever a dispute relating to the Sabanayagar Temple cropped up, the Courts have declared or reiterated that the temple has been administered by Smartha Brahmins called 'Dikshitar' residing at Chidambaram, but it was not established by them. Of the two conditions, they satisfy only one condition. According to their usage, every Dikshitar becomes entitled, on marriage to take part in the management to perform pooja or services in the temple and share the emoluments of the institutions. Thus, the Courts have only said about the administration of temple and never about the establishment of the temple. The literary sources say, the Smartha Brahmins were brought from North India by Pulipathar (Saint Vyaghrapada) to Thillai (Chidambaram) for doing priest services in the Sabanayagar Temple, which was already in existence. On getting Diksha (Initiation), these Smartha Brahmins were called as "Dikshitar".

48. If one looks back at the legal battles regarding the right of Podhu Dikshitar to administer the Sabanayagar temple, when in-fight between two groups of Dikshitar, claiming right to perform pooja or service in the shrine, came up for consideration about 150 years ago, in *Natesa and Others –vs- Ganapati and others reported in (1891 ILR Mad 103)*. we read from the judgment who are all entitled to be 'Dikshitar' of the temple and how the offerings made by the worshipers are shared among them. The



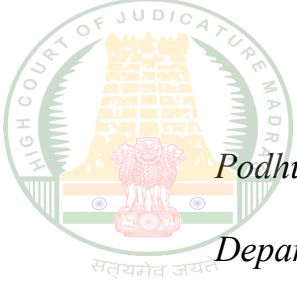
judgment also narrates the malfeasance of the temple properties, negligence and misconduct in maintaining the temple by the Dikshitars due to the factional war.

Subsequently, in the year 1933, a scheme was settled by the Board of Commissioners, HR and CE Department, Madras, to administer the Sabanayagar Temple, Chidambaram, wherein the right of the Podhu Dikshitars to hold the trusteeship of the temple was affirmed and the administrative activities were vested in a Committee elected from among the Podhu Dikshitars once in a year.

49. The petitioners to claim that the HR and CE Department or the Government has no role to interfere with the affairs of the temple and to issue the impugned Government Order rely on the following judgments.

(i) *R.N.Nataraja Rama Dikshidar v. The Commissioner, HR and CE Admin. Department, Madras-34, dated 08.08.1831;*

(ii) *S.S.Kunchitha Charan Deekshathar, Podhu Pradhenedhi, Podhu Deekshathars of Sri Sabhanayagar Temple, Chidambaram v. The State of Tamil Nadu, rep.by the Commissioner and Secretary to Government, Commercial Taxes and Religious Endowments Department, Madras-9 and another dated 17.02.1997,*



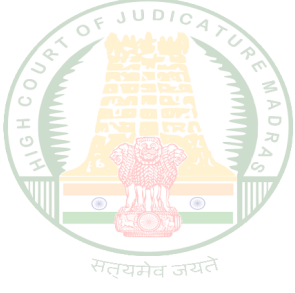
(iii) *Sri Sabhanayagar Temple, Chidambaram rep.by its Secretary to Podhu Dikshidar, Chidambaram v. The State of Tamil Nadu rep.by Secretary, Department of Tamil Development, Religious Endowments and Information Department, Fort St.George, Chennai-9 reported in [(2009)1 LW 826],*

(iv) *Sri Sabhanayagar Temple, Chidambaram, represented by its Secretary, Podhu Dheekshadhar, Chidambaram v. The State of Tamil Nadu, represented by its Secretary, Department of Tamil Development, Religious and Information Department, Fort St.George, Chennai-2 and others reported in [2009(4)CTC 801]; and*

(v) *Dr.Subramanian Swamy v. State of Tamil Nadu and others reported in [(2014) 5 SCC 75].*

50. In the case of *Sri Lakshmindra Theertha Swamiar of Sri Shirur Mutt and another v. The Commissioner, Hindu Religious Endowments, Madras and others reported in [1951 SCC Online Mad 384]* with respect to the Shri Sabanayagar Temple, the Court has observed that,

“198.....In the case of *Sri Sabhanayakar Temple at Chidambaram*, with which we are concerned in this petition, it should be clear from what we have stated earlier in this judgment, that the position of the Dikshitars, labeled trustees of this temple, is virtually analogous to that of a



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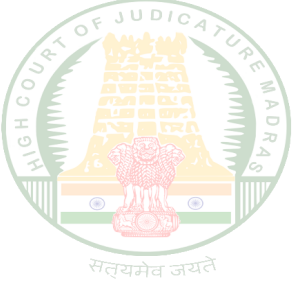


Order QR

Matathipathi of a Mutt, except that the Podhu Dikshitar of this temple, functioning as trustees, will not have the same dominion over the income of the properties of the temple which the Matathipathi enjoys in relation to the income from the Mutt and its properties. Therefore, the sections which we held ultra vires in relation to Mutts and Matathipathis will also be ultra vires the State Legislature in relation to Sri Sabhanayakar Temple, Chidambaram and the Podhu Dikshitar who have the right to administer the affairs and the properties of the temple. As we have already pointed out even more than the case of the Shivalli Brahmins, it can be asserted that the Dikshitar of Chidambaram form a religious denomination within the meaning of Article 26 of the Constitution.”

51. In *Dr.Subramaniya Swamy vs. State of Tamil Nadu, dated 06.01.2014 reported in [(2014) 5 SCC 75]* the Hon’ble Supreme Court of India has observed as under:-

“49. We would also like to bring on the record that various instances whereby acts of mismanagement /maladministration/misappropriation alleged to have been committed by Podhu Dikshitar have been brought to our notice. We have not gone into those issues since we have come to the conclusion that the power under the Act 1959 for appointment of an Executive Officer could not have been exercised in the absence of any prescription of circumstances/conditions in which such an appointment may be



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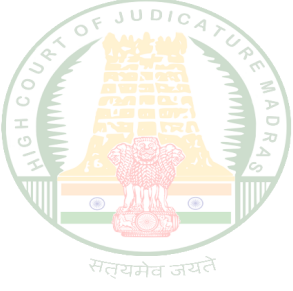
Order QR

made. More so, the order of the appointment of the Executive Officer does not disclose as for what reasons and under what circumstances his appointment was necessitated. Even otherwise, the order in which no period of its operation is prescribed, is not sustainable being ex facie arbitrary illegal and unjust.”

52. In none of the judgments, the Courts have endorsed, Podhu Dikshitar have right to violate the fundamental right of others under the guise of protecting their institutional denomination character or give a right to mal-administer. In fact, the right of the State to interfere in case of mal-administration is explicitly protected by the Supreme Court of India in *Dr.Subramanian Swamy's case*. There cannot be any restriction on the State to interfere whenever the Constitutional rights of citizens are infringed and public peace is involved. Specific averments have been made by the devotees that, after the COVID-19 pandemic, access to the Kanagasabai for the general public was totally restricted by the Podhu Dikshitar and only after the G.O.Ms.No.115, they are partially allowed. Though this allegation is denied by the Secretary of the Podhu Dikshitar in his affidavit, he admits that due to the surge of devotees, certain restrictions were made for entry into the Kanagasabai.

53. This Court finds that in one of the affidavits dated 13.01.2025 filed by Venkatesa Dikshitar, the then Secretary of Podhu Dikshitar, Sabanayagar Temple, Chidambaram, it is stated as below:-

Page Nos.53/80



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“9.I state that the number of devotees visiting the Sabanayagar Temple, Chidambaram, has increased in great numbers and every day a minimum of 5000 to 10000 persons visit to the temple, as shown in the Annexures enclosed herewith. I state that the devotees ought not to be allowed to the Kanaka sabha, which a small area of 10ft x 2 ft., at the time of performance of the *kaala pooja to the spatika lingam by the poojekar*. The Kanaka sabha is very narrow area and therefore, the Dikshitaras would not be able to allow the devotees crowding and as a result getting cramped, inside the Kanaga Sabha, in view of the safety of the devotees, the delay that may be caused for the Kaala Poojas which are to be strictly performed with punctuality in the Temple, and also causing hindrance to the devotees worshipping from the designated area for worship (which is below the Kanaga sabha) and blocking a clear darshan of the main deities to other devotees. Therefore, I respectfully state that in order to avoid such situations, the Podhu Dikshitaras, who have the right and authority to manage the administration of the Temple, collectively arrived at the decision that none of the devotees would be allowed to have darshan from the Kanagasabai. The said decision is made applicable to all without any discrimination among the devotees, irrespective of their caste, sex or religion.”

54. However, the assertion made above by the then Secretary, Podhu Dikshitaras appears to be incorrect from the photos annexed as Annexure-I. It is also stated in the said affidavit that the timings for darshan at the Kanagasabhai, which were between the intervals of Kalapoojai, that is 07.00 a.m to 07.30 a.m.; 09.00 a.m. to 10.a.m., 11 a.m. to 11.15 a.m;



04.45 p.m., to 05.15 p.m., 06.30 p.m. to 07.00 p.m. and 08.30 p.m to 09.00 p.m..

General Body of the Podhu Dikshidars, had decided to revisit the timings for dharsan and a draft scheme detailing the timing as well as the method of darshan for common devotees at

Kanagasabhai is furnished by the Secretary, Podhu Dikshitars. The tentative timings for dharsan will be during the interval of the kalapooja mentioned below:-

S.No.	Timings	Remarks
i.	6 AM	Temple opens
ii.	6-7 AM	'Paal Neivethiyam'
iii.	7.30 – 9 AM	'Kaala Sannathi Homam', first Kala Abisheakam and Maha Deeparathanai
iv.	10-11 AM	'Irاندam Kaalam' second Kala Abisheakam and Maha Deeparathanai
v.	11.15 AM – 12 Noon	'Uchchi Kaalam', Third Kaala Abisheakam and Maha Deeparathanai
vi	12 Noon – 4.45 PM	Temple is closed
vii	5.15 – 6.30 PM	'Saayarakshai' fourth Kaala Abisheakam and Maha Deeparathanai
viii	7.00 – 8.30 PM	'Ayntham Kaalam', fifth Kala Abishekam, Ragasiya pooja exclusively conducted by the petitioners for the main deities and Maha Deeparathanai.
ix	09.00- 10.00PM	"Arthajamam", last Kaala Abishekam and Maha Deeparathanai

55. Be that as it may, considering the fact that the General Body of the Podhu Dikshitars has considered the gravity of the allegations and the necessity for the Government to issue the impugned order, the Podhu Dikshitars have come out with a draft scheme detailing the procedure to regularize darshan at the Kanagasabai for the general



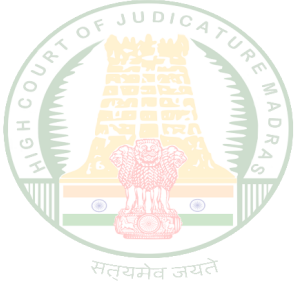
public without violating the customary practices followed traditionally (i.e) Podhu Dikshitar situation.

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56. While the issue of permitting the general public to have darshan at the Kanagasabai without any discrimination by following transparency is still remain inconclusive, we also find no plausible explanation from the side of the Podhu Dikshitar for the constructions made inside the Ancient Temple by causing damage to the sculptures and murals. Also, no genuine steps taken by the persons concerned to retrieve the temple properties or to auger its income from the properties. The hand bills exhibited in the name of Dikshitar within the temple premises inviting donation for Annadanam mentioning the menu speaks volume about how the temple has been converted into a commercial site (see Annexure-IV). Above all, the accounts submitted by the Dikshitar and the accounts produced by the HR&CE Department in respect of the temple income and expenditure requires forensic auditing. The secular and non-religious activities connected to the public temple carried by the Dikshitar warrants immediate supervision by highly qualified at the same time independent body.

Conclusion:

57. In view of the discussion made above and the reasons stated, the answered for the points taken up for consideration are as below:-



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Order QR

(a)Whether G.O.Ms. No.115 issued by the Government is a colourable exercise of the executive power to override the constitutional right of the Podhu Dikshitars of Chidambaram as a Denomination Institution in respect of administering the Sri Sabanayagar Temple at Chidambaram. ?

Answer :No

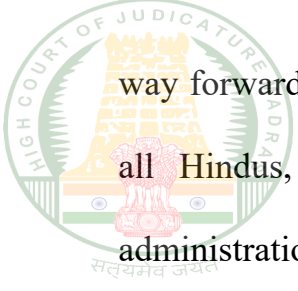
(b)Whether the heritage structure of the temple was damaged under the Management of the Podhu Dikshitars, under the guise of renovation and maintenance?

Answer :Yes

(c)Whether the immovable and movable properties of the Temple properly accounted and audited?

Answer :No

58. In our considered view, apart from the timing for darshan at Kanagasabai, a larger issue in respect of this ancient temple appears to be the prevention of the deterioration in maintenance of the heritage structures inside the temple and preservation of the ancient temple. That apart, immediate steps are required to retrieve the temple assets. Hence, the



way forward to rectify the malady in the administration of the temple, which is revealed by all Hindus, a transparent administration which can eradicate the prevailing mal-administration is necessary. Therefore, we constitute a **Board of Management** consisting of domain experts, who will take over the administration, till the ill is cured.

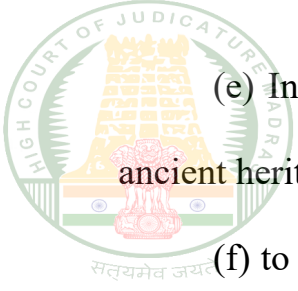
The Board of Management shall:-

59.(a) In consultation with the Podhu Dikshitar to ensure fair and equal opportunity to the general public to have darshan of Sri Sabanayagar and Sivagami Ammal at Kanagasabai, by climbing atop, without violating the customary practices. Any devotee, who wish to sing rhymes or wish to recite slogan's, have to be permitted to do so standing below the Kanagasabai (located at an elevated stage) without causing disturbance to the other worshipers.

(b) In consultation with the Tamil Nadu Heritage Commission, the Board should undertake the removal of unauthorized/unnecessary constructions put up inside the temple causing hindrance or damage to the ancient structure.

(c) With the assistance of the District Administration, necessary steps to be taken to retrieve the temple properties under encroachment, this includes eviction/restoration of the possession with the temple and recovery of rental/lease arrears.

(d) With the advice of experts, should take necessary steps to augur the income from the temple properties and maintain proper accounts for the same.



(e) In consultation with the experts should renovate the temple without ancient heritage structure. including consecration of the temple.

(f) to take inventory of movables/valuables and to secure the missing valuables, if any.

(g) Any other action necessary to execute the above objects or allied objects in the interest of the Arulmigu Sri Sabanayagar Temple, Chidambaram.

60. The composition of the Board of Management shall be as under:-

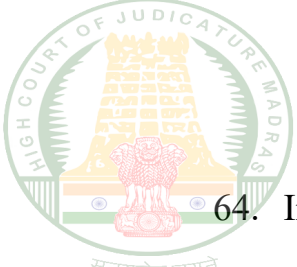
Sl. No.	Name of the Officials	Designation
1.	The Hon'ble Mr.Justice V.Bharathidasan (Retd.)	Chairman
2.	The Hon'ble Mr.Justice R.Suresh Kumar (Retd.)	Co-Chairman
3.	Mr.C.Rajendran, IAS (Retd.)	Member
4.	Secretary, Podhu Dikshitar, Sri Sabanayagar Temple, Chidambaram	Ex-Officio Member
5.	Secretary to the Government, Hindu Religious and Charitable Endowments Department, Government of Tamil Nadu.	Ex-Officio Member



61. The Chairman, Co-Chairman and the Member (Except Ex-Officio Members), are entitled for a remuneration of Rs.2,00,000/- p.m. with a car and driver. Necessary personal security (24 x 7) in the rank of Inspector of Police to be provided to them. The Chief Secretary to the Government of Tamil Nadu shall ensure providing necessary facilities and co-operation to the Board of Management to ensure effective implementation of the directions issued by the High Court.

62. The expenses of the Board of Management including payment of remuneration to be met from the fund of HR&CE Department. Further, to meet the contingency expenses, a sum of Rs.10,00,000/- (Rupees Ten Lakhs only) be vested with the Board.

63. The Board at its discretion shall employ any persons to assist them and pay them appropriately for their service. The Special Tahsildar (Property), who is collecting the rents and other Kattalais for the temple, shall continue to do so, subject to the supervision of the Board of Management. Hereinafter, all income from the temple properties and Kattalai's to be accounted separately and submitted to the Board of Management every 5th day of English calendar month.



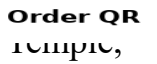
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64. In respect of daily rituals and periodical festivals, it is the exclusive prerogative of the Podhu Dikshitaras and same to be conducted without violating the established customs and practices. Any investments like Fixed Deposits and other income of the Temple so far handled by the Podhu Dikshitaras, shall continue to be with them as usual. However, the Secretary of the Podhu Dikshitaras' has to ensure that a copy of the accounts are regularly submitted to the Board of Management by 5th of every English Calendar Month.

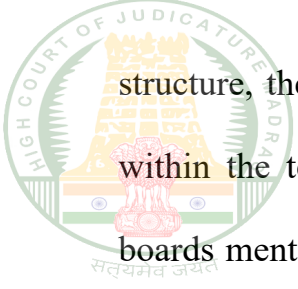
65. Any donations to the temple must be through a single window e-payment made into the account mentioned by the Board of Management. Any donor, who wish to take up the expenses of any particular renovation work either in full or in part, the same to be received and kept under that particular renovation account and spent for that particular purpose.

66. At this juncture, we wish to recollect, the temple came under the administrative control of the HR and CE Department, for a short period pursuant to the proceedings of the Commissioner, dated 31.07.1987 by appointing an Executive Officer



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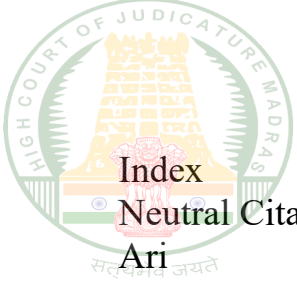


structure, the defiance to render the true and proper accounts; the collection of donations within the temple in the name of ‘Annadhanam’ or ‘Annapavadai’ by putting up bill boards mentioning the menu of the day and also permitting the organizers of the event (all from the family of Dikshitaras) to use the dinning hall inside the temple, (see **Annexure -IV**), non-religious/commercial activities within the public temple thereby converting the temple premises a ‘ food court’ and the failure to preserve the properties of the temple imminently warrants judicial interference to rectify the evil of mal-administration.

68. Hence, we hope the Board of Management in exercise of the mandate given to them under this order, shall take the charge forthwith and bring back the glory of the temple at the earliest. The Authorities in the Revenue Department and Public Works Department shall provide necessary assistance to the Board for implementing the directions issued by this court.

69. With the above observations, ***these Writ Petitions are disposed of. Consequently, connected Miscellaneous Petitions are closed.*** There shall be no order as to costs.

(G.J.,J.) (E.M.,J.)
30-10-2026



Index : Yes

Neutral Citation : Yes

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To

1.The Principal Secretary, State of Tamil Nadu, Tourism, Culture and Religious Endowments Department, Fort St.George, Chennai.

2..The Commissioner, Hindu Religious and Charitable Endowments Having office at 119, Mahatma Gandhi Road, Nungambakkam, Chennai, Tamil Nadu 600 034

3.Sri Sabhanayagar Temple represented by the Secretary, Podhu Dikshitaras, Chidambaram.

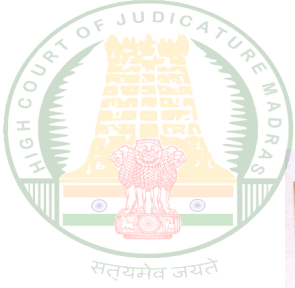
4. The Superintendent of Police, Cuddalore, Cuddalore District.

**ANNEXURE - I****(a)**

Photographs depicting devotees climbing the Panchakshara Padi to have Darshan of Sabanayagar at Kanagasabai, after obtaining tokens on payment of money.

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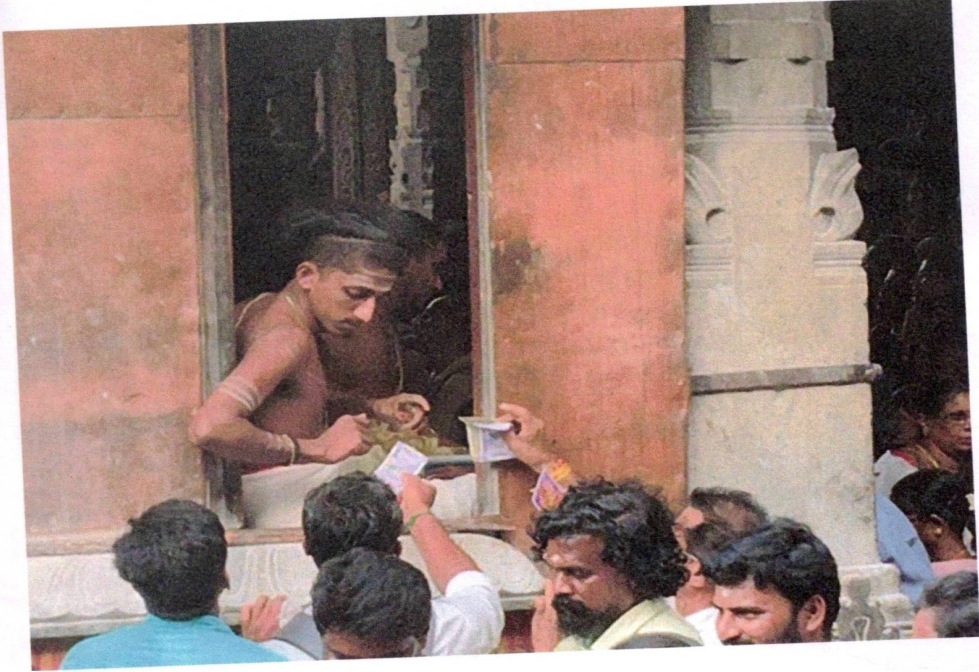
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ANNEXURE - I

(b)



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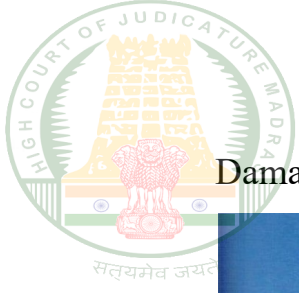
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ANNEXURE-I
(c)





ANNEXURE-II

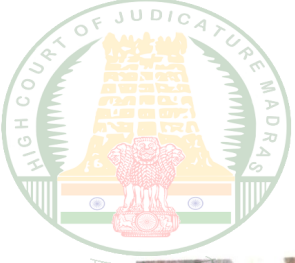
(a)

Damaged portion of the ancient building.

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Dilapidated Bairavar Mandapam on West Entrance before restoration



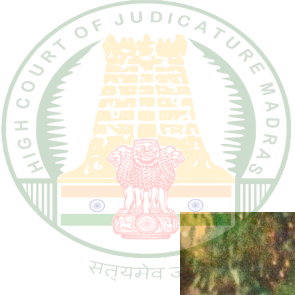
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ANNEXURE-II
(b)

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Dilapidated Bairavar Mandapam on West Entrance before restoration



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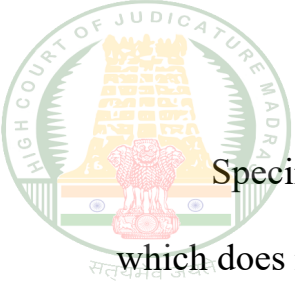


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ANNEXURE-II
(c)



பேர்த் திருவிழை

**ANNEXURE-III****(a)**

Specimen account sheets produced by the Podhu Dikshitars in a sealed cover which does not reflect the collections made for darshan at Kanagasabai.

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26.06.20			
26.06.20	CUR அட்டைகள் தொகுப்பை தொகுப்பை A/c 500101012190871		
26.06.20	அட்டைகள் தொகுப்பை அட்டை		
26.06.20	அட்டைகள் தொகுப்பை அட்டை		
26.06.20	அட்டைகள் தொகுப்பை அட்டை		
26.06.20	அட்டைகள் தொகுப்பை அட்டை		
29.06.20	அட்டைகள் தொகுப்பை அட்டை		
30.06.20	அட்டைகள் தொகுப்பை அட்டை		
01.07.20	CUR அட்டைகள் தொகுப்பை தொகுப்பை A/c 500101012190871		

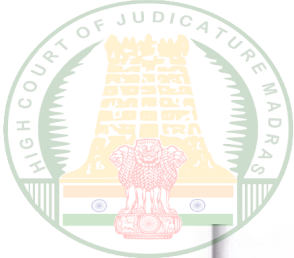
26.06.20			
26.06.20	CUR அட்டைகள் தொகுப்பை தொகுப்பை A/c 500101012190871		
26.06.20	அட்டைகள் தொகுப்பை அட்டை		
26.06.20	அட்டைகள் தொகுப்பை அட்டை		
26.06.20	அட்டைகள் தொகுப்பை அட்டை		
26.06.20	அட்டைகள் தொகுப்பை அட்டை		
29.06.20	அட்டைகள் தொகுப்பை அட்டை		
30.06.20	அட்டைகள் தொகுப்பை அட்டை		
01.07.20	CUR அட்டைகள் தொகுப்பை தொகுப்பை A/c 500101012190871		



(b)

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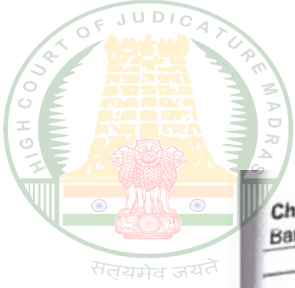
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ANNEXURE-III

(c)

Chidambaram Sri Sabanayagar Kovil					
Bank of India - SB A/c838710110010801 Book					
1-Apr-2021 to 31-Mar-2022					
Date	Particulars	Vch Type	Vch No.	Debit	Page 5 Credit
1-4-2021	Cr Opening Balance				
9-4-2021	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple	Receipt	1	1,891.11 80,000.00	
19-4-2021	Dr Electricity Expenses	Payment			
20-4-2021	Dr Swamy Vasthiram Being Vastram Purchase from Jothi Lakshmi Vilas	Payment	3 4		2,381.00 4,805.00
	Dr Madapalli Expenses Paid to Sri Murugan Stores Bill	Payment	5		20,519.00
4-5-2021	Cr Bank Interest - SB	Receipt			
6-5-2021	Dr Madapalli Expenses Paid to Sri Murugan Stores Bill	Payment	4 8	129.00	11,659.00
	Dr Swamy Vasthiram Being Vastram Purchase from Jothi Lakshmi Vilas	Payment	9		8,500.00
7-5-2021	Dr Cash in Hand	Contra			
	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple	Receipt	1 7	5,000.00	11,200.00
	Cr Cash in Hand	Contra			
	Dr Flower Expenses Being Flower Expenses paid to R Natesan & sons	Payment	2 10	25,000.00	7,700.00
13-5-2021	Dr Repairs & Maintenance Plumbing Seenuvasan	Payment	11		4,224.00
31-5-2021	Dr Repairs & Maintenance Plumbing Seenuvasan	Payment	13		5,800.00
4-6-2021	Dr Miscellaneous Expenses GSETHILKUMAR	Payment	14		30,000.00
12-6-2021	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple	Receipt	12	25,000.00	
19-6-2021	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple	Receipt	15	10,000.00	
24-6-2021	Cr IOB New FD IOB Deposit partially closed	Journal	2	1,00,000.00	
28-6-2021	Dr Pandal & Kottagai Expenses Being Aani Tirumanjanam Pandal Expenses Paid to Kumar	Payment	18		25,000.00
Carried Over				2,47,020.11	1,31,788.00

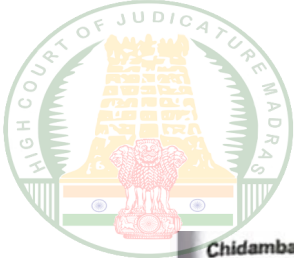
**ANNEXURE-III**

(d)

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Chidambaram Sri Sabanayagar Kovil
Bank of India - SB A/c838710110010601 Book : 1-Apr-2021 to 31-Mar-2022

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward				
28-6-2021	Dr Pandal & Kottagai Expenses Being Aani Tirumanjanam Pandal Expenses Paid to Kumar	Payment		2,47,020.11	1,31,788.00
1-7-2021	Dr Pandal & Kottagai Expenses Being Aani Tirumanjanam Pandal Expenses Paid to Kumar	Payment	19		10,000.00
2-7-2021	Dr Pandal & Kottagai Expenses Being Aani Tirumanjanam Pandal Expenses Paid to Kumar	Payment	20		20,000.00
3-7-2021	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple	Receipt	21		30,000.00
8-7-2021	Dr Veda Parayanam Being Aani Tirumanjanam Veda Parayanam Paid to G Parameswara Deekshithar and Team	Payment	20	5,000.00	
9-7-2021	Dr Pandal & Kottagai Expenses Being Aani Tirumanjanam Pandal Expenses Paid to T Sampath	Payment	23		12,250.00
	Dr Pandal & Kottagai Expenses Being Aani Tirumanjanam Pandal Expenses Paid to Kumar	Payment	24		10,500.00
23-7-2021	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple	Receipt	25		15,000.00
	Cr (as per details) IOB New FD IOB FD - 135401000012099 Bank Interest - FD IOB Deposit closed	Journal 60,000.00 Cr 2,345.00 Cr 12,655.00 Cr	25	10,001.00	
30-7-2021	Dr Repairs & Maintenance Being Electrical Spares purchase from Nataraja Hardwares	Payment	4	75,000.00	
	Dr Flower Expenses Being Flower Expenses paid to R Natesan & sons	Payment	30		5,000.00
	Dr Madapalli Expenses DTK Stores Meligai Bill	Payment	31		15,000.00
31-7-2021	Dr Swamy Vasthram Being Swamy Vasthram Purchase from Jothi Lakshmi Vilas	Payment	32		39,000.00
4-8-2021	Dr Flower Expenses Being Flower Expenses paid to R Natesan & sons	Payment	33		18,800.00
10-8-2021	Cr Bank Interest - SB Dr Bank Charges	Receipt Payment	34		11,000.00
			27	351.00	
			35		17.70
	Carried Over			3,37,372.11	3,18,365.70

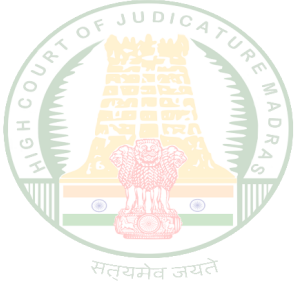
**ANNEXURE-III**

(e)

Chidambaram Sri Sabanayagar Kovil
Bank of India - SB A/c838710110010801 Book : 1-Apr-2021 to 31-Mar-2022

Date	Particulars	Brought Forward	Vch Type	Vch No.	Debit	Credit	Page 7
2-9-2021	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple		Receipt	32	3,37,372.11		3,18,355.70
28-9-2021	Dr Repairs & Maintenance Being Electrical Spares purchase from Nataraja Hardwares		Payment	43	25,000.00		
4-10-2021	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple		Receipt	40	50,000.00		4,900.00
	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple		Receipt	41	25,000.00		
18-10-2021	Dr Veda Parayanam Being Purattasi Maha Abishekam Veda Parayanam Paid to VVK Sethu Mahadeva Deekshithar and Team		Payment	46			30,000.00
25-10-2021	Dr Veda Parayanam Being Purattasi Maha Abishekam Veda Parayanam Paid to VVK Sethu Mahadeva Deekshithar and Team		Payment	47			12,250.00
	Dr Miscellaneous Expenses BEING VASTRAM PURCHASE FROM JEYASURYA		Payment	48			20,000.00
29-10-2021	Dr Electricals Fittings Being Lighting expenses for Navarathri festival paid to Ranganathan, Thennarasu Electricals		Payment	49			10,000.00
2-11-2021	Dr Miscellaneous Expenses BEING VASTRAM PURCHASE FROM JEYASURYA		Payment	51			20,000.00
3-11-2021	Dr Cash in Hand		Contra	5			10,000.00
4-11-2021	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple		Receipt	46	21,000.00		
9-11-2021	Cr Bank Interest - SB		Receipt	47	361.00		
	Dr Flower Expenses Being Flower Expenses paid to R Natesan & sons		Payment	53			3,300.00
16-11-2021	Dr Miscellaneous Expenses Being Gopuram Oil Purchase		Payment	54			17,400.00
	Dr Bank Charges		Payment	55			17.70
14-12-2021	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple		Receipt	54	10,000.00		
	Carried Over				4,68,733.11	4,46,223.40	

continued ...

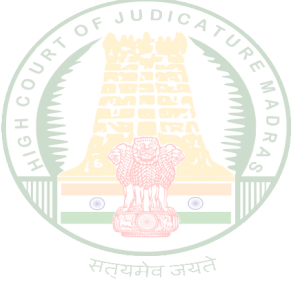
**ANNEXURE-III**

(f)

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Chidambaram Sri Sabanayagar Kovil
Bank of India - SB A/c838710110010801 Book : 1-Apr-2021 to 31-Mar-2022

Date	Particulars	Vch Type	Vch No.	Debit	Credit	Page 8
	Brought Forward					
28-12-2021	Cr Voluntary Contributions-Deekshithars Receipt Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple		56	4,68,733.11 25,000.00	4,46,223.40	
29-12-2021	Dr Flower Expenses Being Flower Expenses paid to R Natesan & sons	Payment	64		20,000.00	
4-1-2022	Dr Cash in Hand	Contra	9		17,000.00	
1-2-2022	Cr Bank Interest - SB	Receipt	67	129.00		
10-2-2022	Cr Cash in Hand	Contra	10	2,000.00		
12-2-2022	Cr Voluntary Contributions-Deekshithars Being Contribution Received from Podu Deekshithars thru' The Secretary, Sri Sabanayagar Temple	Receipt	70	2,000.00		
14-2-2022	Dr Jewel Appraisal / Repair Being Jewel Repairs expenses paid to R Ramanathan	Payment	75		10,750.00	
11-3-2022	Dr Bank Charges	Payment	84		17.70	
	Dr Closing Balance			4,97,862.11	4,93,991.10 3,871.01 4,97,862.11	



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ANNEXURE-IV

(a)

Handbills inviting donations for Annadhanam in Temple Premises

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3

ஸ்ரீ சித்ஸபேசாய மங்களம்
ஸ்ரீ சிவகாமசுந்தரி ஸமேத பூதமத் ஆனந்த நடராஜ ராஜ மூர்த்தியின்
பரிபூரண அனுக்ரஹத்துடன்

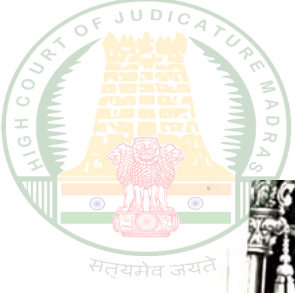
நீகமும் குரோதி வருடம் ஆடி மாதம் 18ம் தேதி
(03.08.2024) சனிக்கிழமை ஆடி பெருக்கை முன்னிட்டு
இரவு “விருந்து உபசரிப்பு” நடைபெறவுள்ளது. நம் சமுதாய
ஆண், பெண், குழந்தைகள் அனைவரும் சாப்பிட வர வேண்டும்
என்று நமஸ்கார பூர்வமாய் கேட்டுக்கொள்கிறோம்.

மெனு விபரம்

1. ஸ்வீட்
2. மினி பொடி இட்லி - சாம்பார், சட்னி
3. பீட்ரூட் சப்பாத்தி - சன்னா மசாலா
4. வெத்த குழம்பு சாதம் - வாழை வறுவல்
5. தயிர் சாதம் - தக்காளி தொக்கு
6. பிஸ்தா கூல் கீர்

இடம்
சிவகங்கை மண்டபம்

இங்ஙனம்
ஆடிபெருக்குழுவினர்



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ANNEXURE-IV

(b)

ஸ்ரீ சித்ஸபேசாய மங்களம்

ஸ்ரீ சிவகாமஸுந்தரி ஸமேத ஸ்ரீமந் ஆனந்த நடராஜ ராஜ மூர்த்தியின்
பரிபூரண அனுக்ரஹத்துடன்

நிகழும் பராபவ ஸ்ரீ புரட்டாசி மீ 22'ம் தேதி (09.10.2026)
வெள்ளிக்கிழமை இரவு எனது ஆஸ்ருததாரர்

திருமதி **yoga bhavani Jeyakumar** அவர்களது ஜென்ம நகடித்ரத்தை
முன்னிட்டு இரவு ஸ்ரீ ஸபையில் நம்புவரை

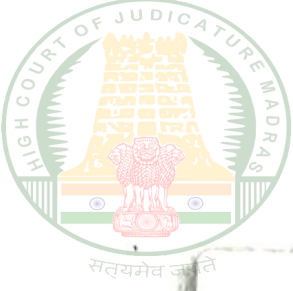
பால்பாயசம்	சட்னி
பூரி	தயிர் சாதம்
சாம்பார்	ஊறுகாய்
சேமியா ரவா கிச்சடி	

பாவாடை நடைப்பெறும்.
அனைவரும் பெற்றுக்கொண்டு எனது ஆஸ்ருததாரரை
ஆசீர்வதிக்குமாறு கேட்டுக்கொள்கிறேன்.

❖ குறிப்பு: பாவாடை விசேஷ யாகசாலையில் வழங்கப்படும் ❖

ஆஸ்ருததாரர்
**R.Jeyakumar - yoga bhavani
&Family**

இங்ஙனம்
வி.நடராஜ ரத்னதீக்ஷிதர்



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ANNEXURE-IV

(c)

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அன்னம் பாலிக்கும் தில்லை சிற்றம்பலம்'s post



அன்னம் பாலிக்கும் தில்லை சிற்றம்பலம்

29 August 2023

திருச்சிற்றம்பலம்

தில்லை சிதம்பரத்தில் நாளை நடைபெறும் அதிருதர் மஹாபிஷேக அன்னதானத்தில் தாங்களும் கொண்டு பங்கு பெற்று எம்பெருமான் திருவருளும் பக்தர்களின் வாழ்த்துக்களும் பெற்று அனைத்து காரியங்களிலும் வெற்றி பெற வாழ்த்துக்கள்..

சிதம்பரத்தில் அன்னதானம் தில்லை சிதம்பரத்தில் செய்ய கீழ் காணும் டிரஸ்ட் வங்கி கணக்கிற்கு தாங்களால் இயன்ற காணிக்கையை செலுத்தி 80G Tax deductionனுடன் ரசீது பெற்று கொள்ளலாம் என்று கேட்டுக்கொள்கிறோம்.

இப்படிக்கு நித்யம் அன்னம் பாலிக்கும் தில்லை சிற்றம்பலம் அறக்கட்டளை

CONTACT 9443538133

Scanning and pay

NITHYAM ANNAM PALIKKUM THILLAI CHITRAMBALAM TRUST

A/C 615105500198

1CICI BANK, CHIDAMBARAM BRANCH

IFSC: ICIC0006151

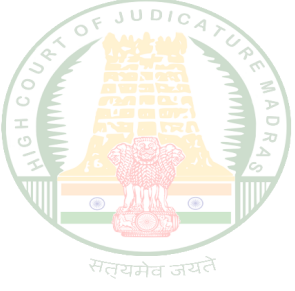
நாளைய 29/08/23 அன்று நடைபெற உள்ள அவனி சதுர்த்தசி அதிருதர் மஹாபிஷேகத்திற்கு வருகைதரும் மெய் அன்பர்களுக்கும் மற்றும் உள்ளூர் பக்தர்களுக்கும் நாளை காலை 8 மணி முதல் பொங்கல் சாம்பார் அதனைத் தொடர்ந்து 11 மணிக்கு முழு சாப்பாடு சாதம் சாம்பார் பொரியல் கூட்டு ரசம் பாயசம் மோர் அனைத்து சிறப்பாக வழங்கப்படுகிறது அனைவரும் சிதம்பரம் ஸ்ரீ நடராஜர் கோயில் தெற்கு கோபுர வாயில் வந்து அன்னம் பாலிக்கும் தில்லை சிற்றம்பலம் அன்னகூடத்தில் உணவு உண்டு பயன் பெற வேண்டுமாறு கேட்டு கொள்கிறோம்..

நித்யம் அன்னம் பாலிக்கும் தில்லை சிற்றம்பலம் அறக்கட்டளை
NITHYAM ANNAM PALIKKUM THILLAI CHITRAMBALAM TRUST

GOVT.REGD : 14/2023

தீனமும் இரண்டு வேளையும்
அன்னதானம் நடைபெற்று வருகிறது.

We spend on our comfort and entertainment in the



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Order QR

Dr.G.JAYACHANDRAN, J.
AND
E.MANOCHARAN, J.

ari

delivery Common Order made in
W.P.Nos.36022, 20467 and 30365 of 2023
and
W.M.P.Nos.19850 and 19851 of 2023,
4729 of 2024, 36000 of 2023, 30356, 31061,
33543, 33545, 33791, 299953, 34510,
35999 of 2023 and 45654 and 54388 of 2025

30-10-2026