

**BEFORE THE COMMISSIONER, HR&CE ADMN DEPARTMENT,  
CHENNAI-34.**

**Tuesday the 9<sup>th</sup> day of April, Two Thousand and Thirteen.**

**Present : Thiru P. Dhanapal, M.A.,B.L.,  
Commissioner.**

**A.P. 26/2009**

**Between**

- 1. Thirumal Thevar @ Periaswamy, .. Appellant.**  
**2. Kasi @ Sankara Thevar**

**And**

- 1. M. Kaliappan.**  
**2.S. Erulandi**  
**3. M.Chinnathambi.**  
**4.The Joint Commissioner,  
HR &CE Admn. Department, ..Respondents.  
Madurai.**

**In the matter of Arulmigu Pethannaswamy Temple and Chinna  
Karuppuswamy Temple, Mangalapuram, Usilampatti Taluk, Madurai  
District.**

**Appeal Petition under Section 69(1) of the Tamil Nadu HR&CE Act,  
1959 (Tamil Nadu Act 22 of 1959) against the order dated 12.09.2005  
made in O.A.No.4/1989 under section 63(a) of the Act, by the Joint  
Commissioner, HR&CE Admn Department, Madurai declaring the  
institution as a 'religious institution' as defined under Section 6(18) and  
6(20) of the Act.**

**Order in R.Dis. A.P. 26/2009 (D2) dated 9.4.2013**

**The above Appeal Petition having come on for final hearing before  
me on 08.02.2013 in the presence of Thiru P. Gopalan, Counsel for the  
appellant and Thiru K. Jayaraman, Counsel for the Respondents 2 & 3,  
upon hearing their arguments and after perusing the relevant records**

and the matter having stood over for consideration till this day, the following order is made:-

**ORDER.**

The order dated 12.09.2005 passed by the Joint Commissioner, HR&CE Admn Department, Madurai in O.A.4/1989 is hereby confirmed and the appeal petition be and is hereby dismissed as devoid of any merits.

/typed to dictation/

Sd. P. Dhanapal,  
Commissioner.

/ true copy/ by order/

Superintendent.

**Note:**

Certified copy of annexure to the order containing the grounds will be furnished on receipt of a regular copy application duly affixed with a Court fee stamp of 0.25 p. with sufficient number of copy stamp papers valued at Re.1/-

**To**

1. The Appellants through Thiru P. Gopalan, Advocate,  
55, Law Chambers, High Court Buildings, Chennai.104.
2. The Respondents 2&3 through Thiru K. Jayaraman, Advocate,  
35, Law Chambers, High Court Buildings, Chennai.104.

**Copy to:**

3. The Joint Commissioner, HR&CE Admn. Department, Madurai.1  
(with a copy of annexure to order)
4. The Assistant Commissioner, HR&CE Admn. Dept., Madurai.20  
(with a copy of annexure to order)
5. The Inspector, HR&CE Admn. Dept., Usilampatti., Madurai Dist.  
6 & 7. Extras.