

[Authorised English text of the Himachal Pradesh Hindu Sarvjanik Dharmik Sansthan Avampurat Vinyas Adhiniyam, 1984 (1984 ka Adhiniyam Sankhyank 18) as required under clause (3) of Article 348 of the Constitution of India].

Act No. 18 of 1984

## THE HIMACHAL PRADESH HINDU PUBLIC RELIGIOUS INSTITUTIONS AND CHARITABLE ENDOWMENTS ACT, 1984

AN

ACT

to provide for the better administration of Hindu Public Religious Institutions and Charitable Endowments and for the protection and preservation of properties appertaining to such institutions and endowments.

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-fifth year of the Republic of India as follows :—

### CHAPTER-I

#### PRELIMINARY

1. **Short title, extent, application and commencement.**—(1) This Act may be called the Himachal Pradesh Hindu Public Religious Institutions and Charitable Endowments Act, 1984.

(2) It extends to the whole of the State of Himachal Pradesh.

(3) It shall apply to all Hindu Public Religious Institutions and Charitable Endowments mentioned in Schedule-I.

*Explanation.*—The word "Hindu" shall mean the persons contemplated under clause (a) and clause (b) of sub-section (1) of section 2 of the Hindu Marriage Act, 1955 (25 of 1955) and the expression "Hindu" Public Religious Institution and Charitable Endowment" shall be construed accordingly.

(4) Section 1 shall come into force at once and the remaining sections of the Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different sections of this Act and for different Hindu Public Religious Institutions and Charitable Endowments.

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

- (a) "Charitable endowment" means all property given or endowed for the benefit of, or used as of right by, the community or any section thereof for the support or maintenance of objects of utility to the said community or section, such as sarais, rest-houses, pathshalas, schools and colleges, houses for feeding the poor and institution for advancement of education, medical relief fund and public health or other objects of like nature and includes the institution concerned;
- (b) "Commissioner" means the Commissioner appointed under section 3 and includes every officer, who for the time being exercises the powers and performs the functions of a Commissioner under this Act or the rules made thereunder;
- (c) "Financial Commissioner" shall mean the Financial Commissioner appointed by the Government to exercise the powers under this Act;
- (d) "Government" means the Government of Himachal Pradesh;
- (e) "hereditary trustee" means the trustee of a religious institution succession to whose office devolves by hereditary right or by nomination by the trustee for the time being in office or is regulated by custom, or is specifically provided for by the founder, so long as such scheme of succession is in force;
- (f) "Hindu public religious institution" means a math, temple and endowment attached thereto or a specified endowment, established with a religious object for a public purpose and includes,—
  - (i) all property movable or immovable belonging to or given or endowed for worship in, maintenance or improvement of, additions to, a math or temple, for the performance of any service or charity connected therewith;
  - (ii) the idols installed in the math or temple, clothes, ornaments and things for decoration etc; and
  - (iii) religious institution under the direct control of the State Government;

but does not include,—

- (i) such private religious maths or temples in which the public are not interested; and



- (ii) the gifts of the property made as personal gifts to the mahant, serviceholder or other employee of a religious institution;
- (g) "math" means a math as understood under Hindu law;
- (h) "non-hereditary trustee" means a trustee who is not a hereditary trustee;
- (i) "prescribed" means prescribed by rules made by the Government under this Act;
- (j) "pujari" includes a panda or other person who performs or conducts puja or other rituals;
- (k) "schedule" means the schedule appended to this Act;
- (l) "temple" means a place, by whatever designation known, used as place of public religious worship, and dedicated to, for the benefit of, or used as of right by, the Hindu community or any section thereof as a place of public religious worship; and
- (m) "trustee" means any person or body of persons, by whatever designation known, in whom or in which the administration of a Hindu religious Public institution and charitable endowment is vested, and includes any person or body of persons who or which is liable as if such person or body of persons where a trustee.

## CHAPTER-II

### APPOINTMENT OF OFFICERS AND STAFF

**3. Appointment of the Commissioner and other officers.**—(1) The Government shall appoint one or more Commissioners for the whole or different parts of the State of Himachal Pradesh to exercise the powers and, functions conferred upon, or entrusted to him by or under this Act.

(2) The Government may, from time to time, appoint such other officers and staff to assist the Commissioner as it may deem fit.

(3) The conditions of service of officers appointed under sub-section (2) shall be such as may be determined by the Government.

**4. Commissioner to be a Hindu.**—A Commissioner and other officers who may be directed to exercise any or all the powers or to perform the functions of the Commissioner, shall be appointed out of the persons professing the Hindu religion.

**5. Powers and functions of the Commissioner.**—(1) Subject to the other provisions of this Act, the administration of all Hindu public religious institutions and charitable endowments shall be under the general superintendence and control of the Commissioner and such superintendence and control shall include the powers to pass orders which may be deemed necessary to ensure that such institutions and endowments are properly administered, and their income is duly appropriated for the purposes for which they were founded or exist.

(2) Without prejudice to the generality of the foregoing provision, the Commissioner shall exercise the powers conferred on him and perform functions entrusted to him by or under this Act and the rules framed thereunder.

### CHAPTER-III

#### PREPARATION AND MAINTENANCE OF REGISTERS BY RELIGIOUS INSTITUTIONS

**6. Preparation and maintenance of registers by religious institutions.**—(1) For every Hindu public religious institution and charitable endowment, there shall be prepared and maintained, in such form and manner as may be prescribed, a register showing—

- (a) the origin and history of the institution, the names of the past and present trustees and particulars as to the custom or usage, if any, regarding succession to the office of the trustee;
- (b) particulars of the scheme of administration and of the scale of expenditure;
- (c) the name of all officers to which any salary, emolument or perquisite is attached and the nature, time and conditions of service in each case;
- (d) the money, jewels, gold, silver, precious stones, vessels and utensils and other movables belonging to the institution, with their weights, details of the constituent elements and estimated value thereof;
- (e) particulars of immovable properties and all other endowments of the institution and all title deeds and other documents;
- (f) particulars of details of constituent elements of and coloured photographs of the idols and other images in or connected with the institution, whether intended for worship or for being carried in processions;



- (g) particulars of ancient or historical records with their contents in brief; and
- (h) such other particulars as may be required by the Commissioner.

(2) The register shall be prepared, signed and verified by the trustee of institution concerned or by his authorised agent and submitted by him to the Commissioner, in duplicate within three months from the date of the notice served upon him by the Commissioner in this behalf or within such further period as may be allowed by the Commissioner :

Provided that each trustee or his agent specially authorised by him in that behalf be required to swear an affidavit that the list of properties, both movable and immovable, owned by the institution as shown in the register is complete.

(3) The Commissioner may, after such enquiry as he may consider necessary, recommend and direct the trustee to carry out such alterations, omissions or additions in the registers as the Commissioner may think fit.

(4) The trustee shall carry out the directions of the Commissioner and submit the register to the Commissioner for approval within a period of three months from the date of the order, failing which the register shall be deemed to have been corrected accordingly.

(5) A copy of the register as approved by the Commissioner shall be made available to the trustee.

**7. Annual verification of the register.**—(1) The trustee or his authorised agent shall scrutinise the entries in the register every year, or at such interval of times, as may be prescribed, and submit to the Commissioner for his approval, verified statement showing the alterations, omissions or additions required in the register.

(2) The Commissioner may, thereupon, after such inquiry as he may consider necessary direct the alteration omissions or additions, if any, to be made in the register.

(3) A copy of the order made under sub-section (2) shall be made available to the trustee.

(4) The Trustee shall carry out the alterations, omissions or additions ordered by the Commissioner in the copy of the register kept by him, within three months from the date of the order, failing which the copy of the register shall be deemed to have been corrected accordingly.

## ADMINISTRATION AND MANAGEMENT OF HINDU PUBLIC RELIGIOUS INSTITUTIONS AND CHARITABLE ENDOWMENTS

**8. Trustee bound to obey orders made under the Act.**—The trustee of a Hindu public religious institution and charitable endowment shall carry out all orders made and directions given by the Commissioner under the provisions of this Act.

**9. Care to be required of trustees and his powers.**—(1) The trustee of every Hindu public religious institution and charitable endowment shall administer its affairs and apply its funds and properties in accordance with the terms of the trust, the custom or usage of the institution and lawful directions which a competent authority may give in respect thereof.

(2) A trustee shall, subject to the provisions of this Act, be entitled to exercise all powers incidental to the prudent and beneficial administration of the Hindu public religious institution and charitable endowment and to all things necessary for the due performance of the duties imposed upon him.

(3) A trustee shall not be entitled to spend the funds of the Hindu public religious institution and charitable endowment for meeting any costs, charges and expenses incurred by him in any suit, appeal or application or other proceedings for, or incidental to, his removal from office or the taking of any disciplinary action against him :

Provided that the trustee may reimburse himself in respect of such costs, charges or expenses, if he is specifically permitted to do so by the Commissioner.

**10. Trustee to furnish accounts, returns, etc.**—The trustee of every Hindu public religious institution or charitable endowment shall furnish to the Commissioner such accounts, returns, reports or other information relating to the administration of the institution in his charge, its funds, property or income or money connected therewith, or the appropriation thereof, as the Commissioner may require, and at such time and in such form as it may direct.

**11. Inspection of property and documents.**—(1) The Commissioner, or any officer or other person deputed in that behalf by the Commissioner or the Government, may inspect all movable or immovable properties belonging to, and all records, correspondence, plans, accounts and other documents relating to any Hindu public religious institution and charitable endowment and it shall be the duty of the trustee of such institution and endowment and all officers and servants working under him, his agent and any person having concern in the administration thereof, to afford all such assistance and facilities as



may be necessary or reasonably required in regard to such inspection, and also to produce any such movable property or document for inspection, if so required.

(2) For the purposes of inspection as aforesaid the inspecting authority shall, subject to the local practice, custom or usage, have power to enter at any reasonable hour the premises of any public religious institution or any place of worship.

(3) Nothing in this section shall be deemed to authorise any person to enter the premises or place referred to in sub-section (2) or any part thereof unless such person professes the religion to which the premises or place belongs.

**12. Alienation of immovable properties of public religious institution and charitable endowment.**—(1) Notwithstanding anything contained in any law for the time being in force, no transfer by exchange, sale, mortgage or in any other manner whatsoever and no lease of any immovable property belonging to, or given or endowed for the purposes of any Hindu public religious institution and charitable endowment shall be made unless it is sanctioned by the Commissioner as being necessary or beneficial to the institution and any transfer made in contravention of this sub-section shall be void and inoperative.

(2) In according such sanction, the Commissioner may declare it to be subject to such conditions and directions as he may deem necessary regarding the utilisation of the amount raised by the transaction, the investment thereof and in the case of a mortgage, regarding discharge of the same within a reasonable period.

(3) A copy of the order of the Commissioner under this section shall be communicated to the trustee and shall be published in such manner as may be prescribed.

(4) The trustee may within three months from the date of receipt of a copy of the order and any person having interest may, within three months from the date of the publication of the order, prefer an appeal to the Financial Commissioner, who may modify the order or set it aside.

**13. Restriction on registration of document.**—Notwithstanding anything contained in the Indian Registration Act, 1908, the registering authority shall not accept for registration any deed of alienation of immovable property belonging to any Hindu public religious institution and a charitable endowment unless a certified copy of the order made under section 12 sanctioning such alienation is filed alongwith the deed.

**14. Recovery of immovable property unlawfully alienated.**—(1) Whenever it comes to the notice of the Commissioner that any immovable property belonging to any Hindu public religious institution and charitable endowment has been alienated in contravention of section 12, he shall refer the matter to the Financial Commissioner.

(2) Upon receipt of a reference made under Sub-section (1), the Financial Commissioner, shall hold a summary enquiry in the prescribed manner and on being satisfied that any such property has been so alienated, shall deliver possession of the same to the trustee of the institution or encroachment.

**15. Removal of encroachment of land and premises belonging to a religious institution and endowment.**—(1) The provisions contained in the Himachal Pradesh Public Premises and Land (Eviction and Rent Recovery) Act, 1971 (22 of 1971) shall be applicable, as far as may be, in respect of unauthorised occupation of any land or premises belonging to any Hindu public religious institution and charitable endowment as if it were the property of Government within the meaning of that Act.

(2) The Commissioner may make any application for taking up appropriate proceedings under the said Act to the authority competent thereunder and thereupon it shall be lawful for such authority to take action in accordance with the provisions in that Act.

**16. Power to act for protection of Hindu public religious institutions and charitable endowment.**—Where the Commissioner has the reason to believe that,—

(a) any property belonging to a Hindu public religious and charitable endowment is in danger of being wasted, damaged or improperly alienated by any trustee or any person, or

(b) the trustee or such person threatens, or intends to remove or dispose of that property, the Commissioner may, by order grant a temporary injunction or make such other order for the purpose of staying and preventing the wastage, damage, alienation, sale, removal or disposition of such property, on such terms as to the duration of injunction, keeping of accounts, giving security, production of the property or otherwise, as he thinks fit.

(2) The Commissioner shall in all such cases, except where it appears that the object of granting injunction would be defeated by delay, before granting an injunction, give notice of the facts to the trustee or person concerned.

(3) After hearing the trustee of person concerned and holding such inquiry as he may think fit, the Commissioner may confirm, discharge, vary or set aside the order of injunction or pass an appropriate order.

(4) In case of disobedience or breach of any injunction, any of its terms or any order passed under this section, the Commissioner may apply to the Financial Commissioner, who may, after hearing the Commissioner and the party affected, order the property of the person, guilty of such disobedience or breach, to be attached, and may also order the said person to be detained in civil prison for a term not exceeding one year. No



attachment under this sub-section shall remain in force for more than two years, at the end of which time, if the disobedience or breach continues the property attached may be sold, and out of the proceeds, the Financial Commissioner may award such compensation as he thinks fit, and shall pay the balance, if any, to the person entitled thereto, and thereupon the temporary injunction granted or any order passed by the Commissioner under this section, if in force, shall stand vacated or, as the case may be, cancelled.

(5) A trustee or a person, against whom, the order of injunction or any other order under this section is passed, may within ninety days from the date of communication of such order, appeal to the Financial Commissioner against such order.

**17. Authority of trustee to incur expenditure for securing the health, safety of convenience of pilgrims and worshippers.**—The trustee of a Hindu public religious institution and charitable endowment may, out of the funds in his charge, after satisfying adequately the purpose of the institution or endowment, as the case may be, including the proper performance of puja and other rituals, incur expenditure,—

- (a) for propagation of Hindu religion and faith according to the tenets of the religious institution;
- (b) for establishment and maintenance of the educational institution;
- (c) for training of vidyarthies; and
- (d) for securing the health, safety and convenience of disciples, pilgrims and worshippers visiting the institution or endowment.

## CHAPTER-V

### APPOINTMENT AND REMOVAL OF TRUSTEES AND PUJARIS

**18. Appointment and tenure of non-hereditary trustee and pujari.**—(1) The Commissioner shall, in cases where there is no hereditary trustee or pujari of a Hindu public religious institution and charitable endowment, appoint non-hereditary trustee or pujari, as the case may be, in respect of such a Hindu public, religious institution and charitable endowment, and in making such appointment, he shall have due regard to the claims of persons belonging to the religious denomination for whose benefit the said institution and charitable endowment is mainly maintained.

(2) A non-hereditary trustee or a pujari shall hold office for a term of five years, unless in the mean while the trustee or pujari is removed or dismissed or his resignation is accepted by the Commissioner or he otherwise ceases to be a trustee or a pujari.

(3) Every non-hereditary trustee or a pujari lawfully holding office on the date as may be specified by the Government in this behalf shall be deemed to have been duly appointed under this Act for the unexpired portion of his term of office or if there is no fixed term of office, for the next period of five years.

(4) A non-hereditary trustee or a pujari shall be eligible for re-appointment.

**19. Power to suspend, remove or dismiss trustees and pujari.**—(1) The Commissioner may suspend, remove or dismiss the trustee or a pujari of any Hindu public religious institution and charitable endowment,—

- (a) for persistent default in the submission of budgets, accounts, reports or returns to the Commissioner or any other officer authorised in this behalf;
- (b) for wilful disobedience of any order issued under the provisions of this Act by the Commissioner or the Government;
- (c) for any malfeasance, misfeasance, breach of trust or neglect of duty in respect of the Hindu religious institution and charitable endowment or alienation of any property, in contravention of this Act;
- (d) for any misappropriation of, or improper dealing with, the properties of the religious institution and endowment of which he is a trustee or a pujari;
- (e) for having been found under the influence of intoxicating liquor or drugs in the temple; and
- (f) for unsoundness of mind or other mental or physical defect or infirmity which renders him unfit for discharging the functions of a trustee or a pujari:

Provided that no trustee or pujari shall be removed or dismissed by the Commissioner under this section unless he has been given reasonable opportunity of being heard.

(2) A non-hereditary trustee, or a pujari, who is suspended, removed or dismissed by the Commissioner under sub-section (1), may, within one month from the date of receipt of the order of suspension, removal or dismissal, prefer an appeal to such authority and in the manner as may be prescribed by the Government.

(3) A hereditary trustee or pujari, who is suspended, removed or dismissed by the Commissioner under sub-section (1), may, within two months from the date of receipt of the order, prefer an appeal to the Financial Commissioner.



(4) A hereditary trustee or a pujari so suspended, removed or dismissed may be allowed such maintenance as may be fixed by the Commissioner considering the financial condition of the institution.

**20. Disqualifications of trustees and pujari.**—A person shall be disqualified for being appointed as, and for continuing to be, a trustee or a pujari as the case may be,—

- (a) if he is an undischarged insolvent;
- (b) if he is of unsound mind and stands so declared by a competent court;
- (c) if he is interested either directly or indirectly in a subsisting lease of any property of, or contract made with, or any work being done for, the institution or endowment or is in arrears of any dues payable to such institution or endowment;
- (d) if he is appearing as a legal practitioner on behalf of or against the institution or endowment;
- (e) if he has been sentenced by a criminal court for an offence involving moral turpitude, and such sentence has not been reversed;
- (f) if he has acted adversely to the interest of the institution and endowment;
- (g) if he is an addict to intoxicating liquors or drugs;
- (h) in case of non-hereditary trustee or a pujari, if he has not completed twenty-one years of age; and
- (i) in the case of a Hindu public religious institution, if he ceases to profess Hindu religion or persuasion or to belong to the religious denomination to which the Hindu public religious institution and charitable endowment pertains.

**21. Filling of vacancy in the office of hereditary trustee or pujari.**—(1) When a permanent vacancy occurs in the office of the hereditary trustee or a pujari, as the case may be, of a Hindu public religious institution and a charitable endowment, the next in the line of succession shall be entitled to succeed to the office.

(2) When temporary vacancy occurs in such an office by reason of the suspension of hereditary trustee or pujari, as the case may be, under sub-section (1) of section 19 or by reason of his ceasing to hold office under the provisions of section 20, the next in the line of

succession shall be appointed by the Commissioner to discharge the functions of the trustee, or as the case may be, of the pujari, until his disability ceases.

(3) When a permanent or temporary vacancy occurs in such an office and there is a dispute relating to the right of succession to the office, or when such vacancy cannot be filled up immediately or when there is a dispute relating to the person who is entitled to act as such, the Commissioner may appoint a fit person to discharge the functions of the trustee, or as the case may be, of the pujari, of the religious institution and endowment, until the disability of the hereditary trustee or pujari ceases or another hereditary trustee or pujari succeeds to the office or for such shorter term as the Commissioner may direct.

*Explanation.*—In making any appointment under this sub-section, the Commissioner shall have due regard to the claims of the members of the family, if any, entitled to the succession.

## CHAPTER-VI

### BUDGET AND MAINTENANCE OF ACCOUNTS

**22. Budget of religious institutions and charitable endowments.**—The trustee of a Hindu public religious institution and charitable endowment, shall, before the end of December, in each year, submit to such authority and in such form and manner as may be prescribed by the Government, a budget showing the probable receipts and disbursements of the Hindu public religious institution and charitable endowment during the following financial year.

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

- (a) the scale of expenditure for the time being in force and customary expenditure;
- (b) the due discharge of all liabilities binding on the institution and endowment;
- (c) expenditure on religious, educational and charitable purposes not inconsistent with the objects of the institution;
- (d) for the encouragement and the spread of religious instructions according to the tenets of the religious institution;
- (e) expenditure on the repairs and renovations of the buildings and preservation and protection of the properties and assets of the Hindu public religious institution and charitable endowment; and
- (f) the amount of expenditure that may be incurred by a trustee under section 17.



(3) The Commissioner may, on receipt of the budget, make such alterations, omissions or additions therein as he may deem proper.

(4) Notwithstanding anything contained in any other law for the time being in force or in any custom, usage or practice to the contrary, the provisions made for remuneration of any office holder or for any other item of expenditure in respect of any religious institution and endowment may be increased, decreased or modified by the Commissioner if such increase, decrease or modification is considered necessary in view of the financial condition and the interest of the religious institution and the endowment.

(5) A trustee may, within one month of the date of the receipt by him of order passed by the Commissioner under sub-section (3) or sub-section (4) prefer an appeal against such order to the Financial Commissioner.

**23. Accounts.**—(1) The trustee of every Hindu public religious institution and charitable endowment shall keep regular accounts or all receipts and disbursements. Such accounts shall be kept for each calendar year separately in such form and shall contain such particulars as may be specified by the Commissioner.

(2) Wherever the Commissioner has reason to believe that,—

(a) the trustee is not keeping regular accounts of all receipts and disbursements as required under sub-section (1); or

(b) the expenditure in relation to a Hindu public religious institution and charitable endowment is not being incurred in accordance with the budget approved under section 22; or

(c) it has become necessary to ascertain the fiscal position of the Hindu public religious institution and charitable endowment;

the Commissioner may direct the trustee—

(i) to furnish the true and audited accounts of such institution and endowment, and in relation to such period as may be specified by the Commissioner; or

(ii) where the accounts are not annually audited to get the accounts in relation to such period as may be specified by the Commissioner, audited by a person who is a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949, (38 of 1949) or by such other person as may be authorised in this behalf by the Government.

(3) Every auditor conducting the audit under sub-section (2) shall have access to the accounts and to all books, vouchers, other documents and records in possession of, or under the control of the trustee. The trustee shall provide to such auditor all facilities for such access.

## CHAPTER VII

### OFFENCES AND PENALTIES

**24. Penalty for refusal by trustees etc. to comply with the provisions of this Act.**—If any trustee, officer, servant, agent, pujari or any other person concerned with the administration of the Hindu public religious institution and charitable endowment—

- (a) refuses, or willfully fails to comply with the provisions of this Act or the orders and directions issued thereunder or obstructs any proceedings taken under this Act; or
- (b) refuses, or wilfully fails to furnish any reports, statements, accounts or other information called for under this Act;

he shall be punished with fine which may extend to rupees one thousand or in default with imprisonment for a term which may extend to one month.

**25. Penalty for wrongful withholding of property belonging to the religious institution and charitable endowment.**—Any person who,—

- (a) having in his possession, custody or control any property, document or books of accounts belonging to any Hindu public religious institution and charitable endowment, the management of which has been regulated under the provisions of this Act, wrongfully withholds such property or document or books of accounts from the Commissioner or any other person duly authorised by the Government or the Commissioner to inspect or call for the same;
- (b) wrongfully obtains possession of, or retains any property, document or books of accounts of such religious institution and endowment, or wilfully withholds or fails to furnish or deliver to the Commissioner or any other person authorised by him in this behalf; or
- (c) wrongfully removes, destroys or mutilates property, document or books of accounts of such religious institution and charitable endowment;



shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

## CHAPTER VIII

### MISCELLANEOUS

**26. Protection of action taken under this Act.**—(1) No officer or servant of the Government shall be liable in any civil or criminal proceedings in respect of any act done or purporting to be done under this Act or under the rules made thereunder, if the act has been done in good faith and in the course of execution of the duties imposed or in discharge of the functions assigned by or under this Act.

(2) No suit or other legal proceedings shall lie against the Government for any damage caused or likely to be caused or any injury suffered or likely to be suffered by virtue of any provisions of this Act or by anything done in good faith or intended to be done in pursuance of this Act or the rules made thereunder.

**27. Power to give directions.**—The Government may, from time to time, give such general or specific directions in writing, to the Commissioner for the effective implementation of the provisions of this Act and while so doing may rescind, alter or modify any order made by the Commissioner and the Commissioner shall follow them in the discharge of his duties.

**28. Power of State Government to review.**—The state Government may, *suo-motu* or on an application moved by any person considering himself aggrieved from any order or decision of the Financial Commissioner made under this Act, review such order or decision and make such order thereon as it thinks fit:

Provided that, before any order is made under this section, the State Government shall afford to any person, likely to be affected adversely by such order, an opportunity of being heard.

**29. Power to amend schedule-I.**—(1) The Government may, if it is of opinion that it is expedient or necessary in the public interest so to do, by notification in the Official Gazette, add to, omit from, Schedule-I any Hindu public religious institution and charitable endowment and on any such notification being issued, the Schedule-I shall be deemed to be amended accordingly.

(2) Every such notification shall, as soon as possible, after it is issued, be laid before the Legislative Assembly of the State.

**30. Delegation of powers.**—(1) The Government may delegate any of its powers and functions under this Act, except the powers exercisable by it under sub-section (1) of section 3 and section 34, to the Commissioner or any other officer subject to such conditions as it may impose.

(2) The Government may also direct that any power exercisable and duty or function to be performed by any officer appointed under this Act may be performed by any other officer subject to such conditions as it may impose.

(3) Subject to such directions or instructions, as the Government may from time to time issue, the Commissioner, may with the prior approval of the Government, delegate any of its functions to any other officer of the Government or any person working under him and may in the like manner withdraw any of the functions so delegated. The Commissioner may fix any terms and conditions subject to which the functions so delegated shall be performed.

**31. Powers to remove difficulties.**—If any difficulty arises in giving effect to the provisions of this Act, the Government may, by an order published in the Official Gazette, make such provisions not inconsistent with the purposes of this Act as appear to it necessary or expedient for removing the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from commencement of the Act.

**32. Bar of jurisdiction.**—Save as expressly provided in this Act, no Civil Court shall have jurisdiction to entertain or adjudicate upon any dispute or matter which is to be decided by any officer or authority under this Act, and in respect of which the decision or order of such officer or authority has been made final and conclusive.

**33. Act not to apply to certain religious institutions.**—Nothing in this Act shall apply to Sikh Gurdwaras governed and regulated by the Sikh Gurdwaras Act, 1925 (8 of 1925).

**34. Power to make rules.**—(1) The Government may, subject to the conditions of previous publication, make rules for the purpose of carrying into effect the provisions of this Act.

(2) Without prejudice to the generality of the foregoing powers, such rules may provide for—

- (a) conditions of service of officers and staff to be appointed under section 3;
- (b) the form and manner in which the registers are to be maintained under section 6;



- (c) the scrutiny of the entries in the registers under section 7;
- (d) the manner in which the order made by the Commissioner under section 12 sanctioning the alienation of properties shall be published;
- (e) the manner in which enquiry is to be conducted under section 14(2);
- (f) the authority to which and the manner in which appeal is to be preferred under section 19;
- (g) the form and manner in which the budget is to be prepared under section 22;
- (h) the form of statements, returns, and other forms required to be maintained by or under this Act and the manner in which these are to be maintained;
- (i) the returns, accounts or other information to be submitted by the trustees or other persons concerned with the administration of a Hindu public religious institution or charitable endowment;
- (j) the preservation, maintenance, management and improvements of the properties and buildings of religious institutions;
- (k) the preservation of idols and images in temples; and
- (l) any other matter which is to be or may be prescribed under this Act.

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

**35. *Certain enactments to cease to apply to Hindu public religious institutions and charitable endowments.***—On and from the date on which the provisions of this Act are made applicable to any Hindu public religious institution and charitable endowment (hereinafter referred as the "said date"), the provisions of any of the laws specified in Schedule-II which might be applicable to any public religious institution or charitable endowment shall cease to apply thereto:

Provided that such cessation shall not in any way affect—

- (a) any right, title, interest, obligation or liability already acquired, accrued or incurred before the said date;

- (b) any legal proceeding for any remedy in respect of such right, title, interest, obligation or liability, instituted before the said date; or
- (c) anything duly done or suffered before the said date.



GOVERNMENT OF HIMACHAL PRADESH  
GENERAL ADMINISTRATION DEPARTMENT (A)

NOTIFICATION

*Shimla-2, the 15th October, 1984*

**No. 16-15/75-GAD-Vol. IV.**—The following draft of the Himachal Pradesh Hindu Public Religious Institutions and Charitable Endowments Rules, 1984 which the Governor of Himachal Pradesh proposes to make in exercise of the powers conferred by sub-section (1) of section 34 of the Himachal Pradesh Hindu Public Religious Institutions and Charitable Endowment Act, 1984 (Act No. 18 of 1984) is hereby published as required by the said sub-section (1) for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft rules will be taken into consideration by the State Government after the expiry of a period of thirty days from the date of publication of this notification in the Rajpatra, Himachal Pradesh.

Any objection or suggestion which may be received from any person with respect to the said draft rules before the expiry of the period of aforesaid will be considered by the State Government in the finalisation of the said rules.

The objection or suggestion, if any, may be addressed to the Secretary (GAD) to the Government of Himachal Pradesh, Shimla-2.

**THE HIMACHAL PRADESH HINDU PUBLIC RELIGIOUS INSTITUTIONS AND  
CHARITABLE ENDOWMENTS RULES, 1984**

**1. Short title, extent and commencement.**—(1) These rules may be called the Himachal Pradesh Hindu Public Religious Institutions and Charitable Endowments Rules, 1984.

(2) These extend to the whole of the State of Himachal Pradesh.

(3) These shall come into force at once.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

(a) "Act" means the Himachal Pradesh Hindu Public Religious Institutions and Charitable Endowments Act, 1984 (Act No. 18 of 1984);

(b) "Assistant Commissioner" means the Assistant Commissioner appointed under rule 3;

- (c) "Depreciation Fund" means a fund to which contributions as approved by the Commissioner are to be made for meeting the expenditure for restoration of assets which are subject to wear and tear;
- (d) "Reserve fund" means a fund set apart to provide for contingencies as may be approved by the Commissioner;
- (e) "Section" means a section of the Act; and
- (f) all other words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

**3. Conditions of service of officers and staff appointed under section 3.—**

The Assistant Commissioner or Assistant Commissioners shall be appointed to assist the Commissioner from amongst officers of the Himachal Pradesh Administrative Service. The ministerial staff will be taken from the offices of the Deputy Commissioners and the audit staff will be taken from the Finance Department (Local Audit Department) of Himachal Pradesh Government on such terms and conditions as the State Government may determine.

**4. Form and manner in which the registers are to be maintained under section 6.—**The register shall be maintained in Form 'A'.

**5. Notice under section 6 (2).—**The notice to be issued by the Commissioner under section 6 (2) shall be in Form 'B'.

**6. Scrutiny and verification of the entries in the registers under section 7.—**The verified statement required to be submitted to the Commissioner under section 7(1) shall be accompanied by :—

- (a) an affidavit of the trustee or his authorised agent to the effect that he has physically checked and verified the items as mentioned in the said document; and
- (b) a certificate to the effect that all the title deeds and documents of the immovable property as mentioned in the register maintained under section 6 read with rule 5, colour photographs and images of idols, particulars of ancient or historical records, or any other valuable items, are in his custody.

In case of any variation in the contents as shown in the register and at the time of physical verification, the trustee or his authorised agent shall inform the Commissioner of the action taken by him as required under law.



The verification shall start from the 1st of April and will be completed by 30th June every year. During the verification the trustee or his authorised agent shall ensure that all the latest acquisitions have been incorporated in the register.

**7. Action required under section 9(1) in case of damage to or encroachment on the immovable property.**—In case of any damage to or encroachment on the immovable property, the trustee or his authorised agent shall take all necessary steps required by law and shall also report the matter to the Commissioner.

**8. Application under section 12 seeking transfer of land.**—The application seeking permission for transfer of immovable property belonging to, or given or endowed for the purposes of, any Hindu Public Religious Institution and Charitable Endowment by way of exchange, sale, mortgage or in any other manner whatsoever or for the lease of any such property, shall be in form 'C'.

**9. Manner of the publication of the order of the Commissioner under section 12(3).**—A copy of the order issued by the Commissioner under section 12(3) shall be sent to the trustee concerned and the proposed alienances by registered post. It shall be also published by.

- (a) affixture of the copy of the order on the notice board on the front door of the religious institution concerned,
- (b) affixture of the copy of the order in a conspicuous place of the village or town where the property is situated. In case there is a Panchayat-Ghar, the requirements of the rule will be met by affixture of the copy of the order on the Panchayat-Ghar, and
- (c) affixture of the copy of the order on the property in question and where the said property is land, then by proclamation of the order by beat of drum.

**10. Manner in which the enquiry is to be conducted under section 14 (2).**—The Financial Commissioner shall give a reasonable opportunity to the trustee and the proposed alienance. He shall afford the parties opportunity to adduce evidence and make an order after hearing them. The Financial Commissioner shall not be bound to follow the procedure laid down in the Code of Civil Procedure and Indian Evidence Act. A copy of every order of the Financial Commissioner shall be published in the official gazette.

**11. Appellate authority under section 19 (2).**—The Financial Commissioner shall be the appellate authority under section 19(2) of the Act.

**12. Manner in which appeal is to be preferred under section 19(2).**—Every appeal to the Financial Commissioner against the order of the Commissioner under

section 19 (i) shall be preferred in the form of a memorandum signed by the appellant or his pleader. The memorandum shall set forth, concisely and under distinct heads, the grounds of objections to the order appealed and such grounds shall be numbered consecutively. Such appeal shall be sent to the Financial Commissioner either by registered post or presented in person or by a pleader and shall be accompanied by :

- (a) certified copy of the orders appealed from; and
- (b) as many copies of the memorandum of appeal as are required for service upon the parties whose rights or interest shall be affected by any order that may be passed in such appeals.

**13. Form of budget to be prepared under section 22.**—The budget will be prepared in form 'D'.

**14. Return of income and expenditure under section 34(2) (h).**—The return of income and expenditure shall be filled by the trustee in form 'E' every quarter to the Commissioner.

**15. Repairs of temple buildings under section 34(2)(1).**—In all cases where the temple building is more than 100 years old, the repair will be effected in consultation with the Department of Language and Culture, Himachal Pradesh Government. It shall be the duty of the trustee or the Pujari of any Hindu Public Religious Institution and Charitable Endowment to spend the allocated amount in the budget approved by the Commissioner on the repairs and renovation of the building and preservation and protection of the property and assets of the Hindu Public Religious Institution and Charitable Endowment.

**16. Preservation and security of idols and images under section 34(2) (k).**—It shall be the duty of the trustee or Pujari of any Hindu Public Religious Institutions and Charitable Endowment to take all necessary measures as directed by the Commissioner from time to time, for the preservation and security of idols and images in temples.



FORM 'A'  
(Rule 4)

(PARTICULARS AT CLOSE OF FINANCIAL YEAR)

PART—A

Origin and history of the Institution	Name of the past and present trustees	Particulars as to the information of usage and customs if any, regarding succession to the office of the trustee	Customs and usage regarding following
1	2	3	4
			(i) Management of the institution.
			(ii) Tenure of the trustee/manager.
			(iii) The powers and procedure regarding election/selection/nomination of the Baridars.
			(iv) The share of the Baridars.

- Note.*—(1) While filling up this form, the trustee shall invariably refer to the source from which the information has been obtained.
- (2) This register should be in six parts.

FORM 'A'

PART—B

TOTAL ESTIMATED INCOME FOR THE PROCEEDING TEN YEARS (YEAR-WISE)

1974-75									
1975-76									
1976-77									
1977-78									
1978-79									
1979-80									
1980-81									
1981-82									
1982-83									
1983-84									

PART 'C'  
SCALE OF EXPENDITURE YEAR-WISE

Expenditure on performance or puja and other rituals relating to worship of deity for the last three years (Year-wise)	Annual recurring expenditure for the last three years (Year-wise) relating to maintenance of the educational institutions (information in respect of each institution is to be given separately)	Annual expenditure for the last three years relating to medical institutions (information in respect of each institution may be given separately)	Annual expenditure on training of Vidyarthi's indicate total annual expenditure for the last three years (year-wise)	Expenditure on Dharamshala and Sarais for the last three years (year-wise) (please indicate expenditure in respect of each Dharamshala or Sarai separately)	Expenditure for the last 3 years (Year-wise) on repair and renovation of buildings (Other than Dharamshalas, educational institutions)	Recurring expenditure for the last three years (Year-wise) on any other institutions run or activity under taken
1	2	3	4	5	6	7

PART 'D'  
NAME OF THE EMPLOYEES AND THE NATURE OF SERVICE

Name and designation of the employees of the institution with parentage	Nature of Service (It may be specified whether the employment is part time or full time, hereditary of non-hereditary)	Salary	Perquisites	Total emoluments
1	2	3	4	5



## PART 'E' MOVEABLE PROPERTY

(i) FUNDS :

Cash in hand	Deposits						
	Current/Saving Accounts in Banks/Post Offices/Other Institutions			Long term deposits in Banks/Post Offices/Other Institutions			
	Interest	Account No. and type	Amount	Interest	Account No. and type	Period of deposit	Amount

## (ii) OTHER MOVEABLE PROPERTY :

Serial No.	Item	Description	Quantity in		Constituent elements with proportions	Estimated present value
			No.	Weight		
1.	Jewellery	..				
2.	Gold	..				
3.	Silver	..				
4.	Jewels/precious stones	..				
5.	Vessels	..				
6.	Utensils	..				
7.	Other moveable property not specified above	..				

**PART 'F'**

AGRICULTURAL LAND	Khatauni No	Area	LR/Rent	Approximate	Annual income from each
Name of village/town where the immovable property is situated	Khasra No.			value as per sale deeds or other documents	property (Please paste a copy of the latest Jamabandi certificate/ copy of sale deed/gift deed)
<b>2. BUILDINGS AND SHOPS :</b>					
Particulars of the building/ shop :					
1. Location	..				
2. Khasra No.	..				
3. Description of the building	..				
4. Name of the building	..				
5. Plinth area of the building	..				
6. Estimated value of the building	..				
7. Annual income from the building	..				
<b>3. ANY OTHER PROPERTY WITH FULL PARTICULARS</b>					
<b>4. DETAILS OF TITLE DEED AND DOCUMENTS</b>					

**PART 'G'**

Name of the Idol	Constituent elements of the Idol	Details of Images of paintings etc.	Particulars of ancient or historical records with their contents in brief
1	2	3	4

*Note.*—The coloured photographs of Idols and Images should be kept in an Album which will form a part of the register.



FORM 'B'

(Rule 5)

OFFICE OF THE COMMISSIONER.....HIMACHAL PRADESH

No..... Dated.....

NOTICE UNDER SUB-SECTION (2) OF SECTION 6 OF THE ACT

Whereas the Himachal Pradesh Hindu Public Religious Institutions and Charitable Endowments Act, 1984 has come into force,

Whereas the aforesaid Act applies to your institutions namely.....

And whereas under section 6(1) of Himachal Pradesh Hindu Public Religious Institutions and Charitable Endowment Act, 1984, you are required to prepare and maintain a register as prescribed under Rule 4.

Now in exercise of the powers conferred upon me under section 6(2) of Himachal Pradesh Hindu Public Religious Institutions and Charitable Endowments Act, 1984, I hereby serve notice on Shri.....s/o..... trustee/authorised agent of the trustee, to submit the register, in duplicate, maintained by him under the aforesaid provision of the Act, to the undersigned within 3 months from the date of this notice. The register should be complete in all respect duly signed by the trustee or his authorised agent.

Commissioner,  
(with his stamp affixed).

To

.....  
.....

FORM 'C'

(Rule 8)

FORM OF APPLICATION SEEKING PERMISSION FOR TRANSFER/LEASE OF  
IMMOVABLE PROPERTY UNDER SECTION 12 OF THE ACT

To

The Commissioner,  
.....Division,  
....., Himachal Pradesh.

Application of .....resident of.....Post Office.....  
Office.....District.....The applicant sheweth as follows:

(1) That the applicant is the trustee/authorised agent of the.....

- (2) That the applicant wants to transfer/lease the following property by.....  
(give the mode of transfer).

Agricultural land	Buildings	Any other property
1.....	.....	.....
2.....	.....	.....
3.....	.....	.....

- (3) That the gross annual income from the above said property comes to Rs.....  
the details of which are given below :—

1. ....
2. ....
3. ....

- (4) That the applicant wants to transfer/lease the said property to Shri.....  
s/o.....belonging to.....(full address) for the  
following reasons :—

1. ....
2. ....
3. ....

- (5) That the amount of consideration is.....

- (6) That this property has/have not been reflected in the register. The income of  
the property has been/has not been reflected in budget for the year.....  
The reasons for omission of property in the register maintained under section  
6(2) of the Himachal Pradesh Hindu Public Religious Institutions and  
Charitable Endowments Act, 1984 is that.....

The reason for omission of the Income of the property is that.....

It is, therefore, requested that permission under section-12 of the Himachal Pradesh Hindu  
Public Religious Institutions and Charitable Endowments Act, 1984 may please be  
accorded.

Date.....

Signature of trustee or his  
authorised agent.



**NAME AND LOCATION OF THE RELIGIOUS INSTITUTIONS ANNUAL  
BUDGET FOR THE FINANCIAL YEAR.....**

Estimated Receipts		Estimated Disbursement	
1		2	
	Rs. P.		Rs. P.
I. Opening Balance.—		I. Estimated Disbursement—	
(i) Cash in hand		(a) Non recurring—	
(ii) Cash at Bank		(i) Major repairs and re- building of the Assets, such as building, wells, canals, first manuring of agricul- tural lands, etc.	
		(ii) New purchase of immoveable properties, scrips for invest- ments valuable and mov- ables, etc.	
		(iii) fixed deposits with Banks and other Companies.	
*II. Estimated Receipts—		(b) Recurring.—	
(a) Non-Recurring—		(i) Rents, rates, taxes and Insurance	
(i) Donations to be received towards Charitable Endowment or for capital objects.		(ii) Administration expenses	
(ii) ordinary donations to be received for specific or earmarked objects(s).		(iii) Payment of salaries and requisites to the staff.	
(iii) Ordinary donations		(iv) Transfer to Depreciation Fund—	
(b) Recurring—			
(i) Rents, lease rents on immovable property			
(ii) Interest, on debentures, securities, deposits, etc.			

Estimated Receipts		Estimated Disbursement	
	Rs. P.		Rs. P.
(iii) Dividends on shares, etc.		(v) Special and current Repairs to building, furniture or other assets.	
(iv) Income from agricultural lands			
(v) Other revenue receipts		II. Miscellaneous expenses not covered by the items above.	
III. Realisation from disposal of assets, repayment of deposits, etc.		III. Expenses on the objects of the trust.	
(a) Sale of share, securities etc.		(Details to be given for each object)	
(b) repayment of deposits, securities, loans, etc.		(1)	
(c) Disposal of assets.		(2)	
(d) Others.		(3)	
		IV. Surplus of receipts over expenditure—	
		(i) to be retained in cash or bank	
		(ii) to be transferred to reserve fund	
		(iii) to be added to Charitable endowment	
		(iv) Closing balance	
		(i) Cash in hand Rs.....	
		(ii) Cash at Bank Rs.....	
	Total	Total	

*Note.*— The item-wise details of income and expenditure with description of property, shares, deposits, staff and works, etc., from which income is to be derived and on which expenditure is to be incurred should be attached to that it is clear as to the basis on which the estimates have been prepared.



## FORM "E"

## RETURN OF INCOME AND EXPENDITURE

[Under Rule 14 and Section 34(2) (h) of the Act]

Quarter ending.....

Temple of .....

Income		Expenditure	
	Rs. P.		Rs. P.
1. Opening Balance—			
(a) Cash		1. (a) Pay of employees and servants	
(b) Current account		(b) Travelling allowance	
(c) Price of crop, etc.		(c) Contingencies	
Total		Total	
2. Land—		2. Expenditure for general daily worship	
(a) Estimated quantity of crop		3. Expenditure for festivals and ceremonies	
(b) Other income from land		4. (a) Expenditure for personal cultivation and horticulture	
Total Income from land ..		(b) Expenditure for improvement and repair of lands	
		(c) Expenditure for repair of buildings	
		Total expenditure for repair of land and buildings	
3. Rents and fees—		5. Expenditure towards suits and cases	
(a) Income from shops situated within the premises of the temple			
Total		Total	
4. Offerings to Deity—			
(a) Cash		6. (a) Medical expenditure on trustee/employee	
Total			

Income		Expenditure	
5.	Grants and Aids from Government (if any) .. .. .	(b)	Expenditure on Schools and libraries .. .. .
6.	Interest on deposits, if any .. .. .	(c)	Miscellaneous charitable expenses .. .. .
	Total .. .. .		Total .. .. .
	Grand Total .. .. .	7.	Maintenance of domestic animals .. .. .
			Total .. .. .
		8.	(a) Purchase of Land .. .. .
			(b) Purchase of domestic animals .. .. .
			Total .. .. .
			Grand Total .. .. .
Temple of.....		Signature.....	
Village/Town.....		Name of Trustee/Pujari.....	
Date.....			

Income		Expenditure	
Total .. .. .		Total .. .. .	
Cash at Bank .. .. .		Cash at Bank .. .. .	
Total .. .. .		Total .. .. .	

[Under rule 14 and section 34(3) (v) of the Act]  
**RETURN OF INCOME AND EXPENDITURE**



## SCHEDULE-I

[See section 1 (3) and section 29]

### *Sr. No. Name of Hindu Public Religious Institutions or Charitable Endowment*

1. Tara Devi Temple at Tara Devi, District Shimla
2. Durga Mata Temple at Hatkoti, District Shimla
3. Bhima Kali Ji, Temple  
Shri Raghunath Ji  
Shri Nar Singh Ji  
Shri Cankara Davta Ji
4. Hanuman Temple at Jakhoo, Shimla, District Shimla
5. Shri Naina Devi Temple, Naina Devi, District Bilaspur
6. Lakshmi Narayan Temple at Chamba, District Chamba
7. Jawalamukhi Temple at Jawalamukhi, District Kangra
8. Brajeshwari Devi Temple at Kangra, District Kangra
9. Chintpurni Temple at Chintpurni, District Una
10. Mandir Damtal at Damtal, District Kangra
11. Temple Baba Balak Nath at Deot Siddh, District Hamirpur
12. Ajodhya Nath Temple Rampur, District Shimla
13. Dattatreya Temple at Dutt Nagar, District Shimla

} Located at Sarahan, District Shimla

## SCHEDULE-II

(See section 35)

1. The Charitable and Religious Trusts Act, 1920 (Central Act XIV of 1920)
2. Shri Naina Devi Temple Management Act, 2005 EK.
3. Any other law order or circular relating to religious and charitable endowments in force in any part of the territories to which this Act for the time being extends.