

(1988) 05 MAD CK 0003
In the Madras High Court

Chinna Muthukrishna Reddiar

APPELLANT

Vs

The Authorised Officer, (Land Reforms) and Others

RESPONDENT

Date of Decision : 03-05-1988

Acts Referred:

Citation : (1988) 2 LW 531 : (1989) 1 MLJ 154

Hon'ble Judges : Swamikkannu, J

Bench : Division Bench

Judgement

Swamikkannu, J.—Exemption is prayed for by the writ petitioner on the ground of the Institution being one which is a of religious character and also of a public nature. Since naivedyam is offered and also other formalities of a puja are performed so far as the Jothi worship is concerned, it is submitted by Mr. M.N. Padmanabhan, learned Counsel for the petitioner that the Institution is one of a religious denomination of public nature.

2. In Sri Lakshmindra Theertha Swamiar of Sri Shirur Mutt and Another Vs. The Commissioner, Hindu Religious Endowments, Madras and Others, it was held that the profession of religion implies, the right of the person who believes in a religion to state his creed and also to propogate it either by speech or by writing or by any other visible means. The practice of religion is the practical expression of his belief in the particular form of private or public worship. Religion has been defined by Field, J., in Davis v. Benson (1980) 133 U.S.333 : 33 Law Ed. 637 as meaning "a man's views of his relations to his Creator, and to the obligations they impose to reverence for His being and character, and obedience to His will. It is often confounded with the cultus of form of worship of a particular sect, but is distinguishable from the latter. In The Commissioner, Hindu Religious Endowments, Madras Vs. Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt., and also in the case reported in Ratilal Panachand Gandhi Vs. The State of Bombay and Others, it has been held that religion is certainly a matter of faith with individuals or communities and it is not necessarily theistic. There are well known religions in India like Buddhism and Jainism which do not believe in God

or in any Intelligent First Cause. A religion undoubtedly has its basis in a system of beliefs or doctrines which are regarded by those who profess that religion as conducive to their spiritual well-being, but it would not be correct to say that religion is nothing else but a doctrine or belief. A religion may not only lay down a code of ethical rules for its followers to accept, it might prescribe rituals and observances, ceremonies and modes of worship which are regarded as integral parts of religion, and these forms and observances might extend even to matters of food and dress. The word "religion" has not been defined in the Constitution of India and it is a term which is hardly susceptible of any rigid definition. In *Sri Venkataramana Devaru and Others Vs. The State of Mysore and Others*, it was held that what constitutes the essential part of a religion is primarily to be ascertained with reference to the doctrines of that religion itself. If the tenets of any religious sect of the Hindus prescribe that offerings of food should be given to the idol at particular hours of the day, that periodical ceremonies should be performed in a certain way at certain periods of the years or that there should be daily recitals of sacred texts of oblations to the sacred fire, all these would be regarded as parts of religion and the mere fact that they involve expenditure of money or employment of priests and servants or the use of marketable commodities would not make them secular activities partaking of a commercial or economic character; all of them are religious within the meaning of Article 26(b) of the Constitution. In *Ram Chandra Deb Vs. The State of Orissa*, it was held that the expression "religion" mentioned in Clause (b) of Article 26 of the Constitution includes not only the philosophical side of religion, but also religious practice as laid down in the tenets of any religious sect. In matters of religion, the right of management given a religious body is a guaranteed fundamental right which no legislation can take away. In *Ramanasramam by its secretary G. Sambasiva Rao and Others Vs. The Commissioner for Hindu Religious and Charitable Endowments, Madras*, it was held that the term "religion" clearly refers to certain characteristic types of data (beliefs, practice, feelings, moods, attitudes etc.,) It primarily involves some immediate consciousness of transcendent realities of supreme personal worth vitally influencing life and thought, expressing themselves in forms which are conditioned by the entire stage of development reached by the individual and his environments and tending to become more explicit and static in mythologies, theology, philosophies and scientific doctrines.

3. Religions, by which are meant the modes of divine worship proper to different tribes, nations or communities and based on the belief held in common by the members of them severally. There is no living religion without something like doctrine. The lexicographer's definition of "religion" can be gathered from the *Shorter Oxford Dictionary*, *Funk and Wagnell's New Dictionary of the English Language*, *Webster's International Dictionary of the English Language*, *Murray's New English Dictionary* and *Earl Jowits Law Dictionary*:

(i) Action or conduct indicating a belief in reverence for, and desire to please, a divine ruling power; the exercise or practice of rites or observances implying this;

(ii) Some system of faith and practice, resting on the idea of the existence of one God, the Creator and Ruler to whom His creatures owe obedience and love;

(iii) A belief in an invisible superhuman power (or powers) conceived of after the analogy of the human spirit, on which (or when) man regards himself as dependant, and not to which (or whom) he thinks himself in some degree responsible together with the feelings and practices which naturally flow from such a belief.

(iv) The outward act or form by which men indicate their recognition of the existence of a God or of gods having power over their destiny, to whom obedience, service, and honour are due; the feeling or expression of human love, fear or awe of some superhuman and overruling power, whether by profession of belief, by observance of rites and ceremonies, or by the conduct of life; a system of faith and worship; a manifestation of piety as ethical religions, monotheistic religions, natural religion, revealed religion, the religion of idol worshippers. Religion (as distinguished from theology) is subjective designating the feelings and acts of men which relate to God. As distinguished from morality, religion denotes the influences and motives to human duty which are found in the character and will of God, while morality described the duties to man, to which true religion always influences.

4. in the instant case before us, the concept underlying the worship by the followers of Sri Ramalinga Swamigal is not worship of an idol or praying without an idol, but it is a worship made to the Light or Fire. In other words, Sri Ramalinga Swamigal wanted to have a compromise between idol worship and worship of God without a form. And so, he introduced a system by which the naked fire, either in the form of a lamp or a lighted camphor is made the object of worship. Mr. M.N. Padmanabhan, learned Counsel for the petitioner, submits that inasmuch as naivedyam is offered even during the worship of the Light in the form of a lamp or a burning camphor, it tends only to be a religious offering and therefore, when the followers of Sri Ramalinga Swamigal worship a lamp or light, the said mode of worship should be held as religious in character.

5. In this regard, Mr. P. Samuel, the learned Government Advocate, submits that the concept of religious worship, so far as Sri Ramalinga Swamigal Madam is concerned, cannot be considered as a religious one and the Supreme Court has held in *S.P. Mittal v. Union of India* : [1983]1SCR729 that the repeated utterings of Sri Aurobindo and the Mother that the Society and Auroville were not religious institutions and host of other documents made it clear that neither the Society nor Auroville constituted a religious denomination and the teachings of Sri Aurobindo only represented his philosophy and not a religion. Even assuming but not holding that the Society or the Auroville were a religious denomination, the Auroville (Emergency Provisions) Act, 1980 was not hit by Article 25 or 26 of the Constitution. The Act did not curtail the freedom of conscience and the right freely to profess, practice and propagate religion. Therefore, there is no question of the enactment being hit by Article 25. The Act 59 of 1980 did not stand in the

way of the Society to manage its affairs in matters of religion. It has only taken over the management of the Auroville by the Society in respect of the secular matters. Thus the Act neither violated Article 25 nor Article 26 of the Constitution. The dissenting judgment in the said case is to the effect that Sri Aurobindo truly was a religious teacher and taught and was understood to have taught new religious doctrine and practice. There is no reason why "Aurobindoism" cannot be classified, if not as a new religion, as a new sect of Hinduism and why the followers of Shri Aurobindo cannot be termed a religious denomination. Shri Aurobindo, of course, disclaimed that he was founding a religion. No great religious teacher ever claimed that he was founding a new religion or a new school of religious thought. The question is not whether Shri Aurobindo refused to claim or denied that he was founding a new religion or a new school or religious thought, but whether his disciples and the community thought so. There is no doubt that they did, not only his disciples and followers, but religious leader all the world over and all faiths. Therefore, the Aurobindo Society is a section of a religious denomination within the meaning of the expression in Article 26 of the Constitution. However, Auroville is a township and not a place of worship. It is a township dedicated, not to the practice and propagation of any religious doctrine, but to promote international understanding and world peace, surely a secular and not a religious activity. This dissenting view is very much relied on by Mr. M.N. Padmanabhan for the petitioner and he submits that what Sri Ramalinga Swamikal has preached were only the principles that are available in Hinduism, but he only wanted that the practice of Hinduism should be in conformity with the progressive views and should not be blindly followed. In other words, according to learned Counsel for the petitioner, what Sri Ramalinga Swamikal preached, were only the principles of Hinduism. It is submitted on behalf of the petitioner that Sri Ramalinga Swamikal truly was a religious teacher and he taught and was understood to have taught a religious approach to the Hindu doctrines and practice and as such, there is no reason why the sect of Sri Ramalinga Swamikal cannot be classified, if not as a new religion, as a new sect of Hinduism. The majority view of the Supreme Court in the above case is to the effect that the "Aurobindoism" is not a religion.

6. In the instant case, in order to appreciate the contentions of the parties, it is necessary to know the implication of the terms, "religion" and "religious institution of a public nature", since it is on that basis exemption is now prayed for. The word "religion" has not been defined, as already noticed, in the Constitution, and indeed it is a term which is hardly susceptible of any rigid definition. In reply to a question on "Dharma" by the Yaksha, Dharmaraja Yudhisthira said this in the Mahabharata:

(Formal logic is vacillating. Srutis are contradictory. There is no single rishi whose opinion is final. The principle of Dharma is hidden in a cave. The path of the virtuous persons is the only proper course.).

7. Sri Ramalinga Swamikal, of course, disclaimed that he was founding a new

religion. The question is not whether Sri Ramalinga Swamikal refused to claim or denied that he was founding a new religion or a new school of religious thought, but whether his disciples and the community thought so. His Madam was first established at Vadalur, a few miles away from Chidambaram in South Arcot District. There, in the place of worship he had installed a flame which was worshipped by as well as by his followers. It is known as "Jyothi". Even person belonging to the Muslims community take part in the worship and even in the deliberations conducted by the Madam, persons belonging to the other religions had participated as they had respect and regard for the principles preached by Sri Ramalinga Swamikal. Sri Swamikal sang about six thousand verses in Tamil and some of his manuscripts are kept safely at Vadalur where he had established three institutions, namely, (i) the place of worship), (ii) the place where the poor and the needy are fed and (iii) the place for imparting education to the uneducated irrespective of age. He proclaimed as part of his principles certain progressive ideas such as widow re-marriage as well as educating students undergoing studies to get themselves acquainted with English as international language, Tamil as the mother-tongue and Sanskrit as a cultural link with the other parts of the motherland. So, apart from exhibiting purely a religious character, his principles also embrace progressive views such as giving marital life to the widows. Only when he started writing the sixth Thirumurai, Sri Swamikal had expressed these views. So far as the other five Thirumurais which were written earlier are concerned, he was only singing in praise of Lord Nataraja as well as Goddess Parvathi in the name of "Vadivudai Amman Virutham" and Lord Shanmugha of Yhiruhtani-Quoting the above instances. Mr. M.N. Padmanabhan submits that Sri Ramalinga Swamikal re-interpreted the Hindu idealistic heritage in the light of his own approach to the religion, rejecting the age-long traditions which, according to him, were meaningless:

Apart from that, Sri Ramalinga Swamikal also felt that no formalities such as taking an idol in procession during festive seasons and such other rituals need be strictly followed because they would tend to be child's play. But, on this score, can Sri Swamikal be classified as one who had no belief in God? In other words, was he an atheist? Certainly not. He wanted to introduce his own views regarding the method by which one can fully attain God-realisation without resort to such pomp and show. At the same time, utmost importance was given by Sri Ramalinga Swamikal to see that no one who came with hunger was sent away with hunger unquenched.. That was why "Sathya-Dharma -Gnana Salai" was built by him where thousands of persons were fed irrespective of religion, caste, creed and sex. The oven which was lit by him is emitting flames even today and the food prepared thereon is supplied to all, even to this date, at all times during day and night.

8. In the South Arcot Gazetteer, are given the last day's accounts of the Swamikal, in the words of a European Collector who opened the door of the room in which he had kept himself locked, and nothing could be seen. In other words, it was believed that he had made his body reduce itself to thin air just as a

camphor kept exposed to the atmosphere dissolves itself in the air. And he therefore preached that one need not die and he can live all along. While he was uttering those faiths he declared that what he was saying was only the truth:

9. Therefore, what we find in the doctrine preached by Sri Swamigal cannot be said to be one of reforming Hindu religion. On the other hand, he only expressed his belief.

10. The case in *Ratilal Panachand Gandhi Vs. The State of Bombay and Others*, was decided by five of the learned Judges who constituted the Bench, which decided the *Shirur Mutt* case. What was said in the *Shirur Mutt* case was reiterated and it was again emphasized that religion was not merely an opinion, doctrine or belief and that it had its outward expression in acts as well. The following observations of Davar, J., in *Jamshedjee v. Sonabai* (ILR 33 Bom.122 were approved.

If this is the belief of the community, and it is proved undoubtedly to be the belief on the "Zoroastrian community", a secular judge is bound to accept that belief: it is not for him to sit in judgment on that belief, he is not right to interfere with the conscience of a donor who makes a gift in favour of what he believes to be advancement of his religion and the welfare of his community or mankind.

So, it is a well established principle of law that Judges' faith or lack of faith in religion is irrelevant in deciding what are the matters of religion.

11. In the instant case before us, the donor who has made a gift in favour of Shri Ramalinga Swamigal Madam, has observed that there should be performance of *naivedyam*.

12. In *The Commissioner, Hindu Religious Endowments, Madras Vs. Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt.*, Mukherjee, J. speaking for the Bench, examined the question in detail, in the aspects of religious character while dealing with the vires of the Madras Hindu Religious and Charitable Endowments Act, 1951, which was sought to be made applicable to the institution known as *Shirur Mutt* constituted at Udipi and reputed to have been founded by Shri Madhwacharya, the renowned exponent of "dualistic theism" in the Hindu religion. The Trustees and the beneficiaries of the Mutt claimed to be the followers of Shri Madhwacharya. The question arose whether the spiritual fraternity constituted by the followers of Shri Madhwacharya could be said to be a religious denomination, within the meaning of Article 26 of the Constitution entitling them to manage their own affairs in matters of religion. The Court noticed that while Clause (b) of Article 26 guaranteed to a religious denomination the right to manage its own affairs in matters of religion, other clauses of the Article dealt with the right of a religious denomination to acquire and own property and to administer such property in accordance with law. The administration of its property by a religious denomination having thus been placed on a different footing from the right to manage its own affairs in matters

of religion, the Court said thus:

The latter is a Fundamental Right which no Legislature can take away, whereas the former can be regulated by laws which the Legislature can validly impose. It is clear, therefore, that questions merely relating to administration of properties belonging to a religious group or institution are not matters of religion to which Clause (b) of the Article applies.

Mukherjee, J., then proceeded to consider that where matters of religion. The learned Judge noticed that "religion" was a term which was hardly susceptible of any rigid definition. He rejected the definition given in *Davis v. Senson* (1890) 133 U.S.333 as neither precise nor adequate and went on to say as follows:

Religion is certainly a matter of faith with individuals or communities and it is not necessarily theistic. There are well known religions in India like Buddhism and Jainism which do not believe in God or in any Intelligent First Cause. A religion undoubtedly has its basis in a system of beliefs or doctrines which are regarded by those who profess that religion as conducive to their spiritual well being, but it would not be correct to say that religion is nothing else but a doctrine or belief. A religion may not only lay down a code of ethical rules for its followers to accept, it might prescribe rituals and observances, ceremonies and modes of worship which are regarded as integral parts of religion, and these forms and observances might extend even to matters of food and dress.

13. Our scriptures proclaim from the very start that there is only one Reality in the world, which is described in different ways by sages:

*(X X X X X X X)

One of such Indian sages and philosophers was Sri Ramalinga Swamikal. He was born in Maruthur. When he was barely about and was seven years old, he could give the meaning of the "Panchakshara Mantra" and had lectured for hours together on a single song

at the pail of a philanthropist in North Madras. Even his elder brother did not know that he was so well versed, because the Swamikal has no formal education imparted to him when he was young. He said of himself that he had learnt without being taught by any one:

In view of his amazing ability he was able to compose songs in simple, understandable Tamil. Some of the verses composed by him disclose that had ample knowledge in the Sanskrit language.

14. The problem of man's life after death is a searching question which has been taken up, discussed and analysed at length by every philosophy in the world. The most predominant thought in every philosophy is that man's life in this mundane, money-made world is a trial or a probation for him to pass through the crucial divine ordeal. Very great world thinkers have mooted out new ideas and promulgated new concepts in accordance with their cultural heritage of the

land. The philosophy of the West is intensely analytical in its approach and attitude towards the problems of life. The philosophy of the East tries to unify all interacting forces and contradictions in life. Our philosophy has taught us that this world is unreal and that the life as led in this world is going to be short lived. It is the ephemerality of human life: a very unique idea stressed by Indian Philosophers. Our understanding of Saint Ramalinga will be very clear if we understand the basic principles of Indian Philosophy. The philosophy of Saint Ramalinga is in his own way a violent deviation and departure from Vedic philosophy; though different in form, the ultimate aim which even Ramalinga Swami stresses is the concept of "one God". It is neither through Idol worshipping one can reach His Lotus Feet nor by worshipping without any Idol or God, but by worshipping Jyothi, the light, because we are all gravitating in darkness and to get at the light is the goal of life.

15. The problem of man's life after death caused Ramalinga to reexamine his views on life. He never went to a particular religion in order to find out answer lay according to him in the liberation of man from the bondage of religion, narrow faith" and creeds. The uniqueness and special significance of Ramalinga lay in his sincere attempt to evolve a new thinking and a new way of looking at life. All of us are born in this world and all of us die at some time or later. This is an ordinary phenomenon. The mere physical existence of man without any ideal and purpose cannot be called "life". In such a case of mere physical existence there is no difference between a stone and man. Man is superior to stone, because he has a soul in him which can evolve into higher stature. To Saint Ramalinga Death is not a possible happening. If one is very careful, in his observance of certain principles, one can avoid it. Death is no longer to him a kind of physical disintegration and decomposition of the human system. Saint Ramalinga is the one and only philosopher who has taught the mankind to attain immortality with the body. It is an idea which has to be grasped in association with various other concepts of Ram alinga. Saint Ramalinga believed that an empty stomach does not conduce the mind to think. "You cannot talk of God to a starving person, you must give him food", so said Gandhiji. Karl Marx said that Starvation in France broke into Revolution. Saint Thirumoolar has also emphasized this point very strongly:

16. If the physical body starves, the soul loses its strength. A deliberately prolonged state of starvation will not take one to the heights of self-knowledge and God-realisation. The secret of attaining God realisation lay therefore not in starvation. With the help of Ramalinga, one understands that body is not a bad thing though they have seen the fast-fleeting nature of the human frame. The human system is therefore a conditional requirement for the attainment divine sublimation. Saint Ramalinga never visualized a strange kind of dichotomy between body and soul. They live in simultaneous co-existence. Man is after all, according to Ramalinga a spark from the divine. The long and elaborate process of the unification of man with the divine is the purpose of man, which is in other words the attainment of immortality. This is the essence of Ramalinga's

philosophy. The simultaneous duality of human existence is no longer an instance of witticism to Saint Ramalinga, for he never visualised and envisaged duality in human existence. Body and soul are no two separate departments according to Ramalinga. They are one and the same. Saint Ramalinga was a greater revolutionary philosopher, because he never saw a distinction between body and soul." The crucial tenor of his thinking is that body and soul may be distinguished logically but not really.

17. The life of Ramalinga is a true comment on the attainment of immortality. The life of Ramalinga itself is a monumental example of his own enunciation of his own philosophy. The greatness and uniqueness in Ramalinga lies in the harmony between his doctrine and dedication, precept and performance, aspiration and achievement, profession and practice. Jesus Christ was crucified on the Cross. But the ideas of Jesus Christ were not crucified on the Cross. Christ still lives in the form of his ideas and principles. These two examples lend support and also credibility to Ramalinga's concept of the attainment of immortality. There are three stages in his concept of the attainment of immortality. According to Ramalinga, the human body is a manifestation of several impurities. The attainment of immortality is a process of transformation of the impurity into purity. The second stage is visualized in a change from body into Gold and light. The third stage is embodied in the change from body into knowledge and wisdom. Liberation from the bondage of religion, following and practising good conduct (sanmarg) in life, compassion for all the beings in the world; these are the essential requirements for the attainment of immortality.

18. His own Lord was the great tutor who initiated and introduced Ramalinga into immortality. Ramalinga attained self-realization when the Lord showed him the state of immortality. Therefore the art of immortality is a pathway to God realization. Saint Ramalinga's concept of immortality is not a mere philosophy. It is not a mere faith. It is a way of life. It is mystic state of experience. Ramalinga believed that man was composed of even so many elements. The stage and the way to immortality lay in man's attempt to shed every bad element and transfigure himself into Divine Light.

19. What is important in the demonstration of Ramalinga's concept of immortality in his life is not the end he points out, but the way he has shown towards the art of immortality. Immortality cannot be measured in quantities, but it can be measured in relation to the amount and the extent of the degree of self-knowledge and the height of self-realization, man can rise to and arrive at.

20. Saint Ramalinga was a social reformer. He attacked caste system more vehemently than any other religionist or spiritualist of the previous ages. His attack is directed to the four main castes, namely Brahmana, Kshatriya, Vaisya and Sudra. He decides these divisions along with the various modes of life connected with each of them. He refuses to accept the theory of high and low castes. He says that the Lord revealed to him that there is nothing like high caste; that high caste is not distinguished by the colour of the skin and that all

the distinctions of castes and modes of life are childish plays. He gives a severe blow on caste system saying that it is a ghost. In some other places he decides it saying that is a farce. He also condemns as rubbish, books which suggest and advocate many subdivisions within the main castes and religions. He wants the people to treat all as equals. He declares that higher spiritual knowledge and attainments will only be possible for those who make up their mind earnestly to rejoice in giving equal treatment to their equals and low. According to Ramalinga, God is the Father of the whole humanity and other beings and He showers His Grace on all, without making any discrimination. Why should man discriminate. Why should man discriminate between humans? Hence the saint declares that "the Hall of wisdom" (Satya "Gnana Sabha) at Vadalur will give more inspiration to those who sincerely treat all as equals. His philosophy strongly advocates equality of men and this is an important social reform the saint envisaged. In his view it is not only a social reform but also a social atmosphere conducive to healthy spiritual progress. The medical help he rendered to the poor and others are worth nothing. The fact that he was well-versed in herbal medicine is evident from the list of medicines he has given with the title, "Oshathi guna akarathi."

21. It is evident from his earlier prose-work entitled, "Manu-murai-Kanda-vachakam" and one of his great appeals to the Lord that from his boyhood the saint was endowed with this high sense of compassion and that it was his inner urge to propagate it among the people. And when his teacher, Kanchipuram Sabapathi Mudaliar requested him to write a prose-book for the use of the children The saint used his pen for propagating indirectly the humanitarian outlook. He taught the people the indispensability of compassion for life in this world and for the eternal life to be lived in inseparable union with the ultimate Reality."

22. He explains compassion as manifested in human acts in three aspects. Of them, one is the positive aspect and the others are negative. They are:

1. doing positive good to fellow-beings, when they suffer from hunger, disease, thirst, ignorance, poverty and fear;
2. refraining from killing;
3. refraining from taking flesh.

23. Of the six deeds of the positive side, he puts more stress on relieving the hungry from hunger. This along with the "nonkilling" on the negative side forms "para-jeeva-Karuniam", the divine compassion, as distinct from Divine Grace. All the rest are "apara-jeeva-Karuniam", or non-divine compassion. These aspects of compassion make up the summum bonum of worship. This forms the first part of the essay, "Jeeva-karuniam" by the saint. Relieving one from hunger and salvation only through service are two important principles which were propagated by Saint Ramalinga. It is only worship through service, according to St. Ramalinga, that can accomplish the ultimate goal. He describes

compassionate service in his own way as an act of worship performed by one through the softening of one's soul caused by the suffering of other souls in hunger, disease, thirst, poverty, fear etc., By holding such action to be prayer, he does not mean that action or work (Karmayoga) will itself give one the perception of Reality. In fact, he realised by his experience that the ultimate goal cannot be reached solely by contemplation-i.e. the way of the way of action, i.e. the way of Reality in and through the world. The reverse might also be true. Hence he showed the people the golden mean of these two ways. Non-violence and vegetarianism were stressed throughout by St. Ramalingam. He wanted promotion of Universal brotherhood. According to Ramalinga one's compassion towards other and one's initial knowledge of the "oneness" of God will develop in one a catholicity of outlook. The universe in which we live has its origin and end in God. The knowledge of the "oneness" of God can be obtained through and unbiased, sympathetic, comparative study of all religions and schools of philosophy. The catholicity of outlook, obtained by such a study will, in its turn, free one's mind, intellect and thought process from the limited spheres-"fetters", so to say-like caste, family, colour, society, and nation in the physical plane, religion, philosophical notions, art, method of worship or code of life in the spiritual plane.

24. All these facts when realized, amount to the emancipation of soul. This emancipation will fill one's mind with a surging interest for realizing by direct experience the essence of one's personality apart from one's body, and psyche and its associations with the universe in the above-mentioned planes. When this interest gets intensified to such a high level that the mind concentrates upon inwardly petitioning to God for light, i.e. enlightenment in its enquiry, the divine initiation takes place in the form of exclusive concentration. This exclusive concentration on the heights within is rendered possible by the divine initiation (experienced by him as the light and as the touch of the Holy fact of the Lord on his head). Through this concentration one can feel one's "self independent of all physical elements and the elements of the subtle body (including the mind). This feeling is a result of perceiving each element and of controlling the temptations and distractions caused by it. Thus, as a result of the initiation, the "self of one's personality-its essence-is realised.

25. This realization, combined with catholicity of outlook, will set one on the road to realization of universal brotherhood, i.e., the right of all souls for integration through soul-love.

26. As a result of this, compassion in an intensified measure will unify one with all other beings of the universe. Discriminations of all sorts will not at all be felt.

27. One will begin to look upon all beings as equal and to refrain from all sorts of contempt and enmity. This is the integration of souls. Once this integration of one's soul with others is felt through intense compassion. The Lord's Grace again comes on as guiding light. Worshipping the Lord in this inclusive approach is specially styled by the saint as "worship through the integration of souls", the

process of which involves a melting of the heart with a high sense of compassion. In other words, he holds that compassion is worship. "The more the melting of souls for each other, the easier will be the direct manifestation of God's Grace", says the saint. In one of his percepts the saint says that the natural trait of the soul is compassion. He continues that if a soul realizes its unlimited sphere (through compassionate service to fellow souls), it will surely experience the union with God.

28. With the above background, let us now see the allegations and counter-allegations in this Writ Petition. This Writ Petition has been filed by the hereditary trustee of the trust "konda Reddiar Annadhana Kattalai", Vadalur, South Arcot District.

29. The petitioner's father, in 1952, 1954 and 1958, purchased wet lands in Harirajapuram and Puliyangudi villages of Chidambaram Taluk of a total extent of 20.10 acres for the specific purpose of the dedication. In document No. 4012/59 dated 5.12.1959 he created a "trust" dedicating an extend of 15.91 of wet lands in Harirajapuram village for daily feeding of mendicants and destitutes in the "Dharamasalai" of Vadalur. The terms of the Trust were also that out of the proceeds from the lands, 130 bags (of 50 MM each) of paddy should be handed over to the Executive Officer of Vadalur Temple (Sabhai) every year, 100 bags for daily feeding of 45 deserving poor persons and 30 bags for audit of accounts and incidental expenses and the residual income after paying kist and other charges, should be converted into cash and invested as deposits in banks to be subsequently utilised for augmenting the resources of the Trust obligations.

30. Sometime afterwards, in 1965, the father of the petitioner herein thought that provision should also be made for perpetuating the obligation of daily Neivedhyan in "Sathya Gnana Sabhai" in the Trust. So, in document No. 1801/65 dated 14.12.1965 the terms of the Trust deed were duly revised to cover the total extent of 20.10 acres and burdened with the dual obligations of feeding the poor and for daily Neivedhyam in the temple of "Sathya Gnana Sabhai". In document No. 14/1969 dated 1.11.1969, he reiterated the dedications made in the two previous documents inter alia augmenting the resources for a fresh obligation from the outstandings due to him from various debtors to whom he had lent monies. According to the petitioner, these recoveries should be deposited permanently in Banks and from the interest accrued from them, 100 bags of ragi should be purchased annually and handed over to the Executive Officer for making porridge and doling out to the poor and needy in the "Dharmasalai" daily. The recoveries of the outstandings were entrusted to "Thuravi Kandasamy and another Rajamanikam Chettiar, a pawn-broker of Bhuvanagiri with obligation to deposit them in the Banks and diversion of interest only for the above dedication.

31. It is submitted on behalf of the petitioner that the various notices, enquiries and service of statements were restricted to the only trustees, respondent 2 herein, "Thuravai" Kandasamy, and the proceedings were based only on the first

document dated 5.12.1959, though "Thuravi" Kandasamy had no locus standi, appearing now where therein and he came into the picture only in the second document dated 14.12.1965. The respondent No. 2 did not obviously project the details in the two subsequent documents and as such the conclusions drawn and orders passed were based solely on the recitals in the document dated 5.12.1959. First respondent applying Sections (d)(i) of the Act to the Trust, declared it as a public Trust of a charitable nature and fixed a ceiling of 5 standard acres to the trust notifying the balance of 13.40 ordinary acres equivalent to 9.19 standard acres as surplus. The second respondent appealed against the orders of the first respondent before the Land Tribunal and also revision before this Court. Obviously the two above said forums could not have passed any other orders when the full facts of the case were not laid before them. The proclamation in respect of the surplus lands u/s 18(1) of the Act had been published on 28.5.1980.

32. It is now submitted on behalf of the petitioner that the proceedings culminating with the proclamation referred to are liable to be quashed since the first respondent erred in issuing and serving notices and statements solely on respondent No. 2 who was not even the Managing Trustee, but only one of the trustees.

33. In the instant case, we are concerned only with the aspect whether the dedication is of a religious nature, and that basis, whether the petitioner can claim exemption treating the said Trust as a charitable and religious trust.

34. The Trust is a charitable one is not under dispute, since it is admitted by the petitioner himself in paragraph 7 that the first respondent had applied Section 5(d)(1) of the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act 58 of 1961 as amended by Act 37 of 1972 to the Trust and declared it as a Public Trust of a charitable nature and fixed a ceiling of 5 standard acres to the trust notifying the balance of 13.40 ordinary acres equivalent to 9.19 standard acres as surplus. The document dated 14.12.1965 recognises the feeding of mendicants in the Dharmasalai of the Vadalur Vallalar temple. This can be taken as charitable. The daily offering (Neivedhyam) is a religious purpose as defined in Section 2(36-E) of the Act and according to Section 2(3)(b) of the Act when a Trust is of both charitable and religious nature, it must be considered as "religious trust of a public nature". Therefore according to the petitioner, total exemption from the provisions of the Land Reforms Act has to be given.

35. It is relevant to note that in the counter-affidavit filed by Thuravi Kandasami, the second respondent herein, it is inter alia contended that the petitioner had acted against the interests of the Trust in more than one way viz. (1) by residing in the trust house against the terms of the trust deeds; (2) by spending the trust funds for his personal use; (3) by indulging in cutting the trees on the trust property for his own use, (4) by non-co-operating with the other trustees and (5) by rendering the ragi charity not being performed by refusing to join the other trustees in withdrawing the interest accrued from the Banks. The second

respondent, who is said to be one of the Trustees, prays in his counter for the dismissal of the writ petition with costs.

36. In the counter affidavit that had been sworn to by the Deputy Secretary to Government, Revenue Department, it is averred thus: The Konda Reddiar Aanadhana Trust, Vadalur village, South Arcot District held lands to an extent of 19.90 ordinary acres equivalent to 14.19 standard acres of land as on 1.3.1972, the date of commencement of the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act, 1961, and amended Act 37 of 1972. The trustee of the above Trust filed a return in form 2 as required u/s 8 of the Act on 20.1.1975. After enquiry the Authorised Officer (Land Reforms), Cuddalore, in his Proceedings MRI/13/Cud, dated 16.2.1977 u/s 9(2)(b) of the Act, treated the above said trust as a public trust of charitable nature. An extent of 5.00 standard acres of land was allowed to be retained in the ceiling area of the trust. Draft statement u/s 10(1) of the Act, proposing to declare an extent of 13.70 ordinary acres, equivalent to 9.190 standard acres of land as surplus was published in the Tamil Nadu Government Gazette, dated 30.3.1977. Appeal filed against that order was also dismissed. Hence the petitioner herein filed the writ petition against the publication of notification u/s 18(1) of the Act, approved in G.O.Ms. No. 2644 Revenue dated 30.11.1979 and obtained stay of further proceedings.

37. The counter affidavit further proceed in the following lines. The trust styled as "konda Reddiara Annadhana Kattalai" at Vadalur was created by Thiru Konda Reddiar in the year 1959. The main object of the trust is feeding of poor people at Vadalur in the name of Konda Reddiar Annadhana Dharma Kattalai. The author of the trust only intended to do charity by feeding poor persons. There is no provision in the deed stipulating that feeding should be confined to only Hindus or people belonging to a particular Sect. There is no religious object indicated in the trust deed. There is nothing to infer from the recitals of the trust deed that the object of the trust is of religious nature. A reading of the trust deed leaves no doubt that the object of the trust is purely charitable and secular in character. Any person belonging to any community, faith or religion had to be fed, on a proper interpretation of the trust deed.

38. From the above narration, it is clear that we are concerned in this writ petition only with the question whether the petitioner can claim exemption on the ground that the public trust in question is charitable and religious one.

39. The authorities had held that the Trust is only of a charitable nature and had given only partial exemption. Now the petitioner wants to set aside the order of the authorities that it is only a charitable trust, since according to the petitioner the trust exhibits the characters of a religious and charitable nature, and as such, the trust is eligible to get exemption for the entire lands owned by it.

40. Let us now go to the root of the matter and find out whether the teachings of Saint Ramalinga are of a religious nature or only teachings exhibiting certain moral principles which Saint Ramalinga Swamigal expected to be followed by his

disciples.

41. The Supreme Court has held that Aurobindo's teachings are not tending towards propagating religious principles and thereby the teachings of Sri Aurobindo are not of a religious character. It is so held in *S.P. Mittal v. Union of India* (1983) S.C.J. 45. The following observation is made by majority.

Per Majority: On the basis of the materials placed before the Court, viz., the Memorandum of Association, of the Aurobindo Society, the several applications made by the Society claiming exemption under Sections 35 and 80 of the Income Tax Act, the repeated utterings of Sri Aurobindo and the Mother that the Society and the Auroville were not religious institutions and host of other documents, there is no room for doubt that neither the Society nor Auroville constitutes a religious denomination and the teachings of Sri Aurobindo only represented his philosophy and not a religion.

Here it is useful to refer to the passage occurring in *ARUT PERUM JOTHI AND DEATHLESS BODY*, Volume II, page 553. It is stated while comparing the principles of Sri Aurobindo with those of Saint Ramalinga thus:

Sri Aurobindo in his symbolical epic poem *Savitri* foresees the eventual fate of Death, and describes how Savitri the incarnate Mother blesses god of Death following him to live a while but as Her instrument and orders him to obey Her will and relieve the "soul of the world called Satyavan" from his black mask. The God of Death refuses to obey Her. Savitri applies her divine Force and Light on him and he suffers the consequences.

Light was a luminous tortue in his heart.... His darkness muttered perishing in her blaze.... He called to Night but she fell shuddering back, He called to Hall but suddenly it retired; He turned to the Inconscient for support, From which he was born, his vast sustaining self; It drew him back towards boundless vacancy. As if by himself to swallow up himself; He called to his strength, but it refused his call, His body was eaten by light, his spirit devoured. At last he knew defeat inevitable. And left crumbling the shape that he had worn. Abandoning hope to make man's soul his prey And force to be mortal the immortal spirit. Afar he fled shunning her dreaded touch. And refuge took in the retreating Night. In the dream twilight of that symbol world The dire universal Shadow disappeared Vanishing into the Void from which it came

The Swami also was aware of the universal problem of Death and its solution on an universal and Collective scale. His utterance agrees with Sri Aurobindo's above lines, in spirit and substance.

(Here Swami means "Saint Ramalinga Swamikal").

From the above passage it is clear that the utterance of Saint Ramalinga Swamikal agrees with Sri Aurobindo's, in spirit and substance. When once the Supreme Court has held in *S.P. Mittal's* case (1983) 1 S.C.J. 45 that the teachings of Sri Aurobindo only represented his philosophy and not a religion,

and when the utterances of Saint Ramalinga Swamikal agree with the teachings of Sri Aurobindo, we have to hold that the teachings of Saint Ramalinga Swamikal are also not of a religious character.

42. Therefore, this Court holds that the trust in question, namely, "Konda Reddiar Annadhana Kattalai", Vadalur, South Arcot District, is a Public Trust of charitable nature only. Therefore Section 3(36-B) of the Act is not attracted. It is not a temple. There is absolutely no religious nature as such. Saint Ramalinga Swamikal was against the propagation of religious principles. He was only very particular in propagating the principles of moral value: Hence the trust, as stated already, is a public trust of charitable nature.

43. It is stated that various notices, enquiries and service of statements etc. were restricted to the Trustee Thuravi Kandaswamy, the 2nd respondent. This Court is of the view that it is not necessary to serve notices to each of the Trustees. Therefore on an analysis, I am satisfied that the object of the trust being only secular or charitable in character, the provisions of the Act are attracted, and that Sathya Gana Sabai is not a temple and is not a public place of religious worship. The impugned order does not suffer from any infirmity. There is no merit in the writ petition. Hence it is dismissed. Under the circumstances, there is no order as to costs.