

IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA

Civil Writ Petition No.1834 of 2018

Reserved on : 27.5.2025/
8.10.2025

Decided on : 10.10.2025

Kashmir Chand Shadyal

.....Petitioner

Versus

State of H.P. and others

....Respondents

Coram:

The Hon'ble Mr. Justice Vivek Singh Thakur, Judge.

The Hon'ble Mr. Justice Rakesh Kainthla, Judge

Whether approved for reporting? Yes.

For the Petitioner : Mr. Nitin Thakur and Mr. Udit
Shaurya Kaushik, Advocates.

For the respondent : Mr. Anup Rattan, Advocate General,
with Mr. Ramakant Sharma, Pawan
Kumar Nadda, Additional Advocates
General and Mr. S.D. Vasudeva and
Ms Seema Sharma, Deputy Advocates
General for the State.

Mr. Lokender Thakur, Senior Penal
Counsel, for respondent No.3.

Vivek Singh Thakur, Judge

Petitioner, invoking provisions of Article 226 of the
Constitution of India, has filed the present Writ Petition, praying
mainly for the following relief:

“(i) Issue a writ of mandamus directing the respondent-
authorities to ensure strict compliance of the Act specifically
provisions pertaining to preparation of budget (Section 22),
maintenance of accounts (Section 23) and incurring of
expenditure (Section 17)”

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2. The Legislature of Himachal Pradesh has enacted the Hindu Public Religious Institutions and Charitable Endowments Act, 1984 (hereinafter referred to as the "Act") for regulating the affairs of the Hindu Public Religious Institutions and Charitable Endowments. The objects and reasons of the Act are as under:

- (i) An Act to provide for better administration of Hindu Public Religious Institutions and Charitable Endowments and for the protection and preservation of properties appertaining to such institutions and endowments.
- (ii) The Himachal Pradesh Hindu Public Religious Institutions and Charitable Endowments Act, 1984 has been enacted to provide for better administration including the proper performance of puja and other rituals securing health, safety and convenience of worshippers, disciples and pilgrims, restricting the alienation and leasing of immovable property of the institution for purposes of necessary or beneficial to the said institution and fulfilling the purposes for which the trust has been created.

3. The Act deals with Hindu Public Charitable Endowments and Religious Institutions; however, institutions and endowments included in Schedule I of the Act are mainly Temples and Maths.

4. The term Hindu Public Religious Institution and temple have been defined as under:

- (a) "Hindu Public Religious Institution" means a math, temple and endowment attached thereto or a specific 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

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- (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, service-holder or other employee of a religious institution;
- (g) "math" means a math as understood under Hindu law;
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- (l) "temple" means a place, by whatever designation known, used as a place of public religious worship, and dedicated to, or for the benefit of, or used as of right by, the Hindu community or any section thereof as a place of public religious worship;

5. The Act defines "Hindu" in Section 1 as under:

- (i) Explanation to sub-section (3) of Section 1 of the Act provides that 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 and the expression "Hindu" Public Religious Institution and Charitable Endowment" shall be construed accordingly.

6. Since the Act refers to the Hindu Marriage Act to determine the meaning of Hindu; hence, it is necessary to refer to the definition of Hindu provided in Section 2 (1) (a) and 2 (1) (b) of the Hindu Marriage Act, which reads as under:

- (a) any person who is a Hindu by religion in any of its forms or developments, including a Virashaiva, A Lingayat or a follower of Brahmo, Prarthana or Arya Samaj,
- (b) any person who is a Buddhist, Jaina or Sikh by religion.

7. In ***Shastri Yagnapurushdasji and others v. Muldas Bhundardas Vaishya and another***, AIR 1966 SC 1119, the Apex

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Court explained the term Hindu and tenets of the Hindu religion as under:

“27. Who are Hindus, and what are the broad features of the Hindu religion, that must be the first part of our enquiry in dealing with the present controversy between the parties. The historical and etymological genesis of the word "Hindu" has given rise to a controversy amongst indologists, but the view generally accepted by scholars appears to be that the word "Hindu" is derived from the river Sindhu, otherwise known as Indus, which flows from the Punjab. "That part of the great Aryan race", says Monier Williams, "which immigrated from Central Asia, through the mountain passes into India, settled first in the districts near the river Sindhu (now called the Indus). The Persians pronounced this word Hindu and named their Aryan brethren Hindus. The Greeks, who probably gained their first ideas of India from the Persians, dropped the hard aspirate, and called the Hindus "Indoi". ("Hinduism" by Monier Williams, p.1.)"

28. The Encyclopaedia of Religion and Ethics, Vol. VI, has described "Hinduism" as the title applied to that form of religion which prevails among the vast majority of the present population of the Indian Empire (p. 686). As Dr. Radhakrishnan has observed; "The Hindu civilization is so called, since its original founders or earliest followers occupied the territory drained by the Sindhu (the Indus) river system corresponding to the North West Frontier Province and the Punjab. This is recorded in the Rig Veda, the oldest of the Vedas, the Hindu scriptures which give their name to this period of Indian history. The people on the Indian side of the Sindhu were called Hindu by the Persian and the later western invaders". ("The Hindu View of Life" by Dr. Radhakrishnan, p. 12.) That is the genesis of the word "Hindu".

29. When we think of the Hindu religion, we find it difficult, if not impossible, to define Hindu religion or even adequately describe it. Unlike other religions in the world, the Hindu religion does not claim any one prophet; it does not worship any one God; it does not subscribe to any one dogma; it does not believe in any one philosophic concept; it does not follow any one set of religious rites or performances; in fact, it does not appear to satisfy the narrow traditional features of any religion or creed. It may broadly be described as a way of life and nothing more.

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30. Confronted by this difficulty, Dr. Radhakrishnan realised that "to many Hinduism seems to be a name without any content. Is it a museum of beliefs, a medley of rites, or a mere map, a geographical expression ?" (Ibid p. 11.) Having posed these questions which disturbed foreigners when they think of Hinduism, Dr. Radhakrishnan has explained how Hinduism has steadily absorbed the customs and ideas of peoples with whom it has come into contact and has thus been able to maintain its supremacy and its youth. The term 'Hindu', according to Dr. Radhakrishnan, had originally a territorial and not a credal significance. It implied residence in a well-defined geographical area. Aboriginal tribes, savage and half-civilized people, the cultured Dravidians and the Vedic Aryans were all Hindus as they were the sons of the same mother. The Hindu thinkers reckoned with the striking fact that the men and women dwelling in India belonged to different communities, worshipped different gods, and practiced different rites (Kurma Purana).(Ibid p.12.)

31. Monier Williams has observed that "it must be borne in mind that Hinduism is far more than a mere form of theism resting on Brahmanism. It presents for our investigation a complex congeries of creeds and doctrines which in its gradual accumulation may be compared to the gathering together of the mighty volume of the Ganges, swollen by a continual influx of tributary rivers and rivulets, spreading itself over an ever-increasing area of country and finally resolving itself into an intricate Delta of tortuous steams and jungly marshes The Hindu religion is a reflection of the composite character of the Hindus, who are not one people but many. It is based on the idea of universal receptivity. It has ever aimed at accommodating itself to circumstances, and has carried on the process of adaptation through more than three thousand years. It has first borne with and then, so to speak, swallowed, digested, and assimilated something from all creeds." ("Religious Thought & Life in India" by Monier Williams, P. 57.)

32. We have already indicated that the usual tests which can be applied in relation to any recognised religion or religious creed in the world turn out to be inadequate in dealing with the problem of Hindu religion. Normally, any recognised religion or religious creed subscribes to a body of set philosophic concepts and theological beliefs. Does this test apply to the Hindu religion? In answering this question, we would base ourselves mainly on the exposition of the problem by Dr. Radhakrishnan in his work on Indian Philosophy. ("Indian Philosophy" by Dr.

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Radhakrishnan, Vol. I, pp. 22-23.) Unlike other countries, India can claim that philosophy in ancient India was not an auxiliary to any other science or art, but always held a prominent position of independence. The Mundaka Upanisad speaks of Brahma-vidya or the science of the eternal as the basis of all sciences, 'sarva-vidya -pratishtha'. According to Kautilya, "Philosophy" is the lamp of all the sciences, the means of performing all the works, and the support of all the duties. "In all the fleeting centuries of history", says Dr. Radhakrishnan, "in all the vicissitudes through which India has passed, a certain marked identity is visible. It has held fast to certain psychological traits which constitute its special heritage, and they will be the characteristic marks of the Indian people so long as they are privileged to have a separate existence." The history of Indian thought emphatically brings out the fact that the development of Hindu religion has always been inspired by an endless quest of the mind for truth based on the consciousness that truth has many facets. Truth is one, but wise men describe it differently. The Indian mind has, consistently through the ages, been exercised over the problem of the nature of godhead the problem that faces the spirit at the end of life, and the interrelation between the individual and the universal soul. "If we can abstract from the variety of opinion", says Dr. Radhakrishnan, "and observe the general spirit of Indian thought, we shall find that it has a disposition to interpret life and nature in the way of monistic idealism, though this tendency is so plastic, living and manifold that it takes many forms and expresses itself in even mutually hostile teachings".(Ibid, p.32.)

33. The monistic idealism, which can be said to be the general distinguishing feature of Hindu Philosophy has been expressed in four different forms : (1) Non-dualism or Advaitism; (2) Pure monism; (3) Modified monism; and (4) Implicit monism. It is remarkable that these different forms of monistic idealism purport to derive support from the same vedic and Upanishadic texts. Shankar, Ramanuja, Vallabha and Madhva all based their philosophic concepts on what they regarded to be the synthesis between the Upanishads, the Brahmasutras and the Bhagavad Gita. Though philosophic concepts and principles evolved by different Hindu thinkers and philosophers varied in many ways and even appeared to conflict with each other in some particulars, they all had reverence for the past and accepted the Vedas as the sole foundation of the Hindu philosophy. Naturally enough, it was realised by Hindu religion from the very beginning of its career that truth was many-sided and different

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views contained different aspects of truth which no one could fully express. This knowledge inevitably bred a spirit of tolerance and willingness to understand and appreciate the opponents point of view. That is how "the several views set forth in India in regard to the vital philosophic concepts are considered to be the branches of the self-same tree. The short cuts and blind alleys are somehow reconciled with the main road of advance to the truth." (Ibid p. 48.)". When we consider this broad sweep of the Hindu philosophic concepts, it would be realised that under Hindu philosophy, there is no scope for ex-communicating any notion or principle as heretical and rejecting it as such.

34. Max Muller who was a great oriental scholar of his time was impressed by this comprehensive and all-pervasive aspect of the sweep of Hindu philosophy. Referring to the six systems known to Hindu philosophy, Max Muller observed : "The longer I have studied the various systems, the more have I become impressed with the truth of the view taken by Vijnanabhiksu and others that there is behind the variety of the six systems a common fund of what may be called national or popular philosophy, a large manasa (lake) of philosophical thought and language far away in the distant North and in the distant past, from which each thinker was allowed to draw for his own purposes". ("Six Systems of Indian Philosophy" by Max Muller, p. xvii.)

35. Beneath the diversity of philosophic thoughts, concepts and ideas expressed by Hindu philosophers who started different philosophic schools, lie certain broad concepts which can be treated as basic. The first amongst these basic concepts is the acceptance of the Veda as the highest authority in religious and philosophic matters. This concept necessarily implies that all the systems claimed to have drawn their principles from a common reservoir of thought enshrined in the Veda. The Hindu teachers were thus obliged to use the heritage they received from the past in order to make their views readily understood. The other basic concept which is common to the six systems of Hindu philosophy is that "all of them accept the view of the great world rhythm. Vast periods of creation, maintenance and dissolution follow each other in endless succession. This theory is not inconsistent with belief in progress; for it is not a question of the movement of the world reaching its goal times without number, and being again forced back to its starting point.

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It means that the race of man enters upon and retravels its ascending path of realisation. This interminable succession of world ages has no beginning" ("Indian Philosophy" by Dr. Radhakrishnan, Vol. II., p. 26). It may also be said that all the systems of Hindu philosophy believe in rebirth and pre-existence. "Our life is a step on a road, the direction and goal of which are lost in the infinite. On this road, death is never an end of an obstacle but at most the beginning of new steps" (ibld, p.27). Thus, it is clear that unlike other religions and religious creeds, Hindu religion is not tied to any definite set of philosophic concepts as such.

36. Do the Hindus worship at their temples the same set or number of gods? That is another question which can be asked in this connection; and the answer to this question again has to be in the negative. Indeed, there are certain sections of the Hindu community which do not believe in the worship of idols; and as regards those sections of the Hindu community which believe in the worship of idols their idols differ from community to community and it cannot be said that one definite idol or a definite number of idols are worshipped by all the Hindu in general. In the Hindu Pantheon the first gods that were worshipped in Vedic times were mainly Indra, Varuna, Vayu and Agni. Later, Brahma, Vishnu and Mahesh came to be worshipped. In course of time, Rama and Krishna secured a place of pride in the Hindu Pantheon, and gradually as different philosophic concepts held sway in different sects and in different sections of the Hindu community, a large number of gods were added, with the result that today, the Hindu Pantheon presents the spectacle of a very large number of gods who are worshipped by different sections of the Hindus.

37. The development of Hindu religion and philosophy shows that from time to time saints and religious reformers attempted to remove from the Hindu thought and practices elements of corruption and superstition and that led to the formation of different sects. Buddha started Buddhism; Mahavir founded Jainism; Basava became the founder of Lingayat religion, Dnyaneshwar and Tukaram initiated the Varakari cult; Guru Nanak inspired Sikhism; Dayananda founded Arya Samaj, and Chaitanya began Bhakti cult; and as a result of the teachings of Ramakrishna and Vivekananda, Hindu religion flowered into its most attractive, progressive and dynamic form. If we study the teachings of these saints and religious reformers, we would notice an amount of divergence in their respective views; but underneath that divergence, there is a kind of subtle

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indescribable unity which keeps them within the sweep of the broad and progressive Hindu religion.

38. There are some remarkable features of the teachings of these saints and religious reformers. All of them revolted against the dominance of rituals and the power of the priestly class with which it came to be associated, and all of them proclaimed their teachings not in Sanskrit, which was the monopoly of the priestly class, but in the languages spoken by the ordinary mass of people in their respective regions.

39. Whilst we are dealing with this broad and comprehensive aspect of the Hindu religion, it may be permissible to enquire what, according to this religion, is the ultimate goal of humanity? It is the release and freedom from the unceasing cycle of births and rebirths; Moksha or Nirvana, which is the ultimate aim of the Hindu religion and philosophy, represents the state of absolute absorption and assimilation of the individual soul with the infinite. What are the means to attain this end ? On this vital issue, there is great divergence of views; some emphasise the importance of Gyan or knowledge, while others extol the virtues of Bhakti or devotion; and yet others insist upon the paramount importance of the performance of duties with a heart full of devotion and mind inspired by true knowledge. In this sphere again, there is diversity of opinion, though all are agreed about the ultimate goal. Therefore, it would be inappropriate to apply the traditional tests in determining the extent of the jurisdiction of Hindu religion. It can be safely described as a way of life based on certain basic concepts to which we have already referred.

40. Tilak faced this complex and difficult problem of defining or at least describing adequately Hindu religion and he evolved a working formula which may be regarded as fairly adequate and satisfactory. Said Tilak: "Acceptance of the Vedas with reverence; recognition of the fact that the means or ways to salvation are diverse and realisation of the truth that the number of gods to be worshipped is large, that indeed is the distinguishing feature of Hindu religion. This definition brings out succinctly the broad distinctive features of Hindu religion. It is somewhat remarkable that this broad sweep of Hindu religion has been eloquently described by Toynbee. Says Toynbee : "When we pass from the plane of social practice to the plane of intellectual outlook, Hinduism too comes out well by comparison with the religions and ideologies of the South-West Asian group. In contrast to these Hinduism has the same

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outlook as the pre-Christian and pre-Muslim religions and philosophies of the Western half of the old world. Like them, Hinduism takes it for granted that there is more than one valid approach to truth and to salvation and that these different approaches are not only compatible with each other, but are complementary ("*The Present-Day Experiment in Western Civilisation*" by Toynbee, pp. 48-49.)".

41. The Constitution-makers were fully conscious of this broad and comprehensive character of Hindu religion; and so, while guaranteeing the fundamental right to freedom of religion, Explanation II to Art. 25 has made it clear that in sub-clause (b) of clause (2), the reference to Hindus shall be construed as including a reference to persons professing the Sikh, Jaina or Buddhist religion, and the reference to Hindu religious institutions shall be construed accordingly."

8. The Apex Court again explained the term Hindu and Hinduism in ***Commissioner of Wealth Tax, Madras and others v. Late R. Sridharan by LRs, (1976) 4 SCC 489***, as under:

"10. The sole question which, however, falls for our consideration in these appeals is whether Nicolas Sundaram is a Hindu governed by Hindu Law. It is a matter of common knowledge that Hinduism embraces within itself so many diverse forms of beliefs, faiths, practices and worship that it is difficult to define the term 'Hindu' with precision.

11. The historical and etymological genesis of the word "Hindu" has been succinctly explained by Gajendragadkar, C.J. in *Shastri Yagna-purushdasji and Ors. v. Muldas Bhundardas Vaishya and Anr.* (AIR 1966 SC 1119).

12. In Unabridged Edition of *Webster's Third New International Dictionary of the English language*, the term 'Hinduism' has been defined as meaning a complex body of social, cultural, and religious Beliefs and practices evolved in and largely confined to the Indian subcontinent and marked by a caste system, an outlook tending to view all forms and theories as aspects of one eternal being and truth, a belief in ahimsa, karma, dharma, sansara, and moksha, and the practice of the way of works, the way of knowledge, or the way of devotion as the means of release from the bound of rebirths; the way of life and form of thought of a Hindu.

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13. In *Encyclopedia Britannica* (15th Edition), the term 'Hinduism' has been defined as meaning the civilization of Hindus (originally, the inhabitants of the land of the Indus River). It properly denotes the Indian civilization of approximately the last 2,000 years, which gradually evolved from Vedism, the religion of the ancient Indo-European peoples who settled in India, in the last centuries of the 2nd millennium BC. Because it integrates a large variety of heterogeneous elements, Hinduism constitutes a very complex but largely continuous whole, and since it covers the whole of life, it has religious, social, economic, literacy, and artistic aspects. As a religion, Hinduism is an utterly diverse, conglomerate, of doctrines, cults, and way of life In principle, Hinduism incorporates all forms of belief and worship without necessitating the selections or elimination of any. The Hindu, is inclined to revere, the divine in every manifestation, whatever it may be, and is doctrinally tolerant, leaving others--including both Hindus and non-Hindus--whatever creed and, worship practices suit them best. A Hindu may embrace a non-Hindu religion without ceasing to be a Hindu, and since the Hindu is disposed to think synthetically and to regard other forms of worship, strange gods, and divergent doctrines, as inadequate rather than wrong or objectionable, he tends to believe that the highest divine powers complement each other for the well-being of the world and mankind. Few religious ideas are considered to be finally irreconcilable. The core of religion does not even depend on the existence or non-existence of God or on whether there is one God or many. Since religious truth is said to transcend all verbal definition, it is not conceived in dogmatic terms. Hinduism is, then, both a civilisation and a conglomerate of religions, with neither a beginning, a founder, nor a central authority, hierarchy, or organisation. Every attempt at a specific definition of Hinduism has proved unsatisfactory in one way or another, the more so because the finest Indian scholars of Hinduism, including Hindus themselves, have emphasized different aspects of the whole.

14. In his celebrated treatise *Gitarahasaya*, B.G. Tilak has given the following broad description of the Hindu religion:

Acceptance of the Vedas with reverence; recognition of the fact that the means or ways of salvation are diverse; and realisation of the truth that the number of gods to be worshipped is large, that indeed is the, distinguishing feature of Hindu religion.

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15. In *Bhagwan Koer v. J.C. Base and Ors.*, [1904] I.L.R. 31 Cal. 11, it was held that Hindu religion is marvelously catholic and elastic. Its theology is marked by eclecticism and tolerance and almost unlimited freedom of private worship. Its social code is much more stringent, but amongst its different castes and sections, exhibits wide diversity of practice. No trait is more marked of Hindu society in general than its horror of using the meat of the cow.

16. This being the scope and nature of the religion, it is not strange that it holds within its fold men of divergent views and traditions who have very little in common except a vague faith in what may be, called the fundamentals of the Hindu religion.

17. It will be advantageous, at this stage to refer to page 671 of Mulla's Principles of Hindu Law (Fourteenth Edition), where the position is stated thus:

The word 'Hindu' does not denote any particular religion or community. During the last hundred years and more it has been a nomenclature used to refer comprehensively to various categories of people for purposes of personal law. It has been applied to dissenters and non-conformists and even to those who have entirely repudiated Brahmanism. It has been applied to various religious sects and bodies which at various periods and in circumstances developed out of or split off from, the Hindu system but whose members have nevertheless continued to live under the Hindu law and the Courts have generally put a liberal construction upon enactments relating to the personal laws applicable to Hindus."

9. The Apex Court has considered the observations made in **Late R. Sridharan** (supra) and **Shastri Yagnapurushdasji** (supra), in **Dr. Ramesh Yeshwant Prabhoo v. Prabhakar Kashinath Kunte and others**, (1996) 1 SCC 130 and has observed as under:

" 37. These Constitution Bench decisions, after a detailed discussion, indicate that no precise meaning can be ascribed to the terms 'Hindu', 'Hindutva' and 'Hinduism'; and no meaning in the abstract can confine it to the narrow limits of religion alone, excluding the content of Indian culture and heritage. It is also indicated that the term 'Hindutva' is related more to the

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way of life of the people in the subcontinent. It is difficult to appreciate how in the face of these decisions the term 'Hindutva' or 'Hinduism' per se, in the abstract, can be assumed to mean and be equated with narrow fundamentalist Hindu religious bigotry, or be construed to fall within the prohibition in sub-sections 3 and/or (3A) of Section 123 of the R. P. Act.

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39. Ordinarily, Hindutva is understood as a way of life or a state of mind and it is not to be equated with, or understood as religious Hindu fundamentalism. In *"Indian Muslims -- The Need For A Positive Outlook"* by Maulana Wahiduddin Khan, (1994), it is said (at p.19):

“The strategy worked out to solve the minorities problem was, although differently worded, that of Hindutva or Indianisation. This strategy, briefly stated Aims at developing a uniform culture by obliterating the differences between all the cultures co-existing in the country. This was felt to be the way of communal harmony and national unity. It was thought that this would put an end once and for all to the minorities problem.”

The above opinion indicates that the word 'Hindutva' is used and understood as a synonym of 'Indianisation', i.e. development of uniform culture by obliterating the differences between all the cultures co-existing in the country.”

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42. Thus, it cannot be doubted, particularly in view of the Constitution Bench decisions of this Court that the words 'Hinduism' or 'Hindutva' are not necessarily to be understood and construed narrowly, confined only to the strict Hindu religious practices unrelated to the culture and ethos of the people of India, depicting the way of life of the Indian people. Unless the context of a speech indicates a contrary meaning or use, in the abstract these terms are indicative more of a way of life of the Indian people and are not confined merely to describe persons practising the Hindu religion as a faith.”

10. In ***Sri Adi Visheshwara of Kashi Vishwanath Temple, Varanasi and Others v. State of U.P. and others, (1997) 4 SCC***

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606, the Apex Court again considered the Hindu religion and observed as under:

“ 29. Justice B.K. Mukherjee in his *'Tagore Law Lectures on Hindu Law of Religious and Charitable Trust'* at p. 1 observed:

“The popular Hindu religion of modern times is not the same as a religion of the Vedas though the latter are still held to be the ultimate source and authority of all those held sacred by Hindus. In course of its development, the Hindu religion did undergo several changes, which reacted on the social system and introduced corresponding changes in the social and religious institution. But whatever changes were brought about by time --- it cannot be disputed that they were sometimes of a revolutionary character --- the fundamental, moral and religious ideas of the Hindu which lie at the same and the system that we see around us can be said to be said to be an evolutionary product of the spirit and genus of the belief passing through different ways of their cultural development.”

30. Hindusim cannot be defined in terms of Polytheism or Henotheism or Monotheism. The nature of Hindu religion ultimately is Monisim/Advaita, This is in contradistinction to Monotheism which means only one God to the exclusion of all others. Polytheism is a belief of multiplicity of Gods. On the contrary, Monism is a spiritual belief of one Ultimate Supreme and manifests Himself as many. This multiplicity is not contrary to on-dualism. This is the reason why Hindus start adoring any Deity either handed down by tradition or brought by a Guru or Swambhuru and seek to attain the Ultimate Supreme.”

11. In ***M Chandra v. M. Thangamuthu and another, (2010)***

9 SCC 712, the Apex Court considered Hinduism and observed:

“40. We must remember, as observed by this Court in *Ganpat v. Returning Officer, (1975) 1 SCC 589*, Hinduism is not a religion with one God or one Holy Scripture. The practices of Hindus vary from region to region, place to place. The Gods worshipped, the customs, Traditions, Practice, rituals etc, they all differ, yet all these people are Hindus. The determination of the religious acceptance of a person must not be made on his name or his birth. When a person intends to profess Hinduism, and he does all that is required by the practices of Hinduism in the region or

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by the caste to which he belongs, and he is accepted as a Hindu by all persons around him (*sic* he is said to be a Hindu).

41. Hinduism appears to be very complex religion. It is like a centre of gravity doll which always regain its upright position however much it may be upset. Hinduism does not have a single founder, a single book, a single church or even a single way of life. Hinduism is not the caste system and its hierarchies, though the system is a part of its social arrangement, based on the division of labour. Hinduism does not preach or uphold untouchability, though the Hindu Society has practiced it, firstly due to reasons of public health and later, due to prejudices. (Copied in titbits from the book *Facets of Hinduism* by Sri Swami Harshananda)."

12. In ***Ashwini Kumar Upadhyay v. Union of India and others, (2023) 8 SCC 402***, the Apex Court considered the core of Hindu religion and the impact of secularism on it and observed:

"7. In *State of Karnataka v. Praveen Bhai Thogadia (Dr.)*, (2004) 4 SCC 684, this Court proclaimed:

"9.*The core of religion based upon spiritual values, which the Vedas, Upanishads and Puranas were said to reveal to mankind seem to be: "Love others, serve others, help ever, hurt never" and "sarvae jana sukhino bhavantoo".*

8. In *M.P. Gopalakrishnan Nair v. State of Kerala*, (2005) 11 SCC 45, this Court declared:

"20. It is now well settled:

(i)

(ii) The State is not only prohibited to establish any religion of its own but is also prohibited to identify itself with or favouring any particular religion.

(iii) The secularism under the Indian Constitution does not mean constitution of an atheist society but it merely means equal status of all religions without any preference in favour of or discrimination against any one of them.

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10. The present and future of a country cannot remain a prisoner of the past. The governance of Bharat must conform to Rule of law, secularism, constitutionalism of which Article 14 stands out as the guarantee of both equality and fairness in the State's action.”

13. Some of basic important core Principles of Hinduism are –

(i) **Fundamental Principles of Vedanta**, which teach impersonality and universality of supreme truth, divinity of soul, unity of existence, harmony of religions and spiritual freedom; (ii) **Paths to Moksha (Salvation)**, which are Jnana Yoga (the path of knowledge and wisdom), Karma Yoga (the path of action and good deeds), Bhakti Yoga (the path of devotion to God) offer unique route to liberation; (iii) **Karma and Reincarnation**, propagated by The Bhagvad Gita, the Upnishads, the Puranas as the journey of the soul through **countless** lives, governed by Karma (goal is Moksha – Liberation from cycle of rebirth) – attainable through righteous living, devotion and self-realization; (iv) **Four Pillars of Hindu Ethics**, which are Truthfulness (Satyam), Cleanliness (Shauchham) Austerity (Tapah), Compassion (Dayah); or in other words, honesty, purity, discipline and empathy; (v) **Ashtang Yoga** meaning eight practices of Yama (moral and ethical restraints) including Ahinsa (non-violence, non-harming attitude in thought, word and deed), Satya (truthfulness), Asteya (non-stealing), Brahmacharya (continence divine conduct), Aparigraha (non-possessiveness, non-holding); Niyama (ethical standards or personal discipline which include observances and personal discipline of self-purification), i.e.

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Shaucha (purity, cleanliness), Santosh (contentment), Tapah (Self-discipline/austerity), Swadhyaya (Study of the self and scriptures), Ishwar Pranidhana (Surrender to God); Aasna (physical postures that prepare the body for meditation and develop strength, balance, and flexibility); Pranayama (breath control, which is practice to gain control over breath which governs the energy, i.e. Pran); Pratyahara (sensory withdrawal, i.e. practice of withdrawing senses from external object and turning inwards); Dharana (concentration, ability of focus on a single point); Dhyana (meditation, sustained, continuous and uninterrupted stage of focused awareness and contemplation ultimately leading to self-realization); and Samadhi (final state of deep meditation leading to spiritual illumination or unity with divine, i.e. the ultimate state of unity where the practitioner merges with the object of meditation – pure consciousness.

14. Thus, the essence of Hindu religion (Sanātana Dharma) lies not in rigid dogma or a single prophet or scripture, but in a profound way of understanding life, consciousness, and the universe. It is more a spiritual philosophy and ethical way of living than a centralised religion. It is a framework for a righteous, meaningful, and spiritually fulfilling life. It is not merely a set of religious beliefs but a comprehensive worldview that encompasses ethics, duties, laws, and the inherent order of the universe. At its core, Hindu Dharma is the principle of cosmic harmony and the

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individual's role in upholding that balance through their actions, thoughts, and words.

15. For incurring expenditure under the Act, it would also be necessary to understand the role of Temples, Maths and other religious endowments of Hindus in regulating, progressing and developing the society through their activities.

16. In the ancient India, as is apparent from various historical events, recorded in books as well as Hindu Texts, the Temples, Maths and other similar institutions had been playing a pivotal role for shaping the society by providing education, academic, practical and weaponry training for protection of self as well as society in *Vayayamshalas* (Modern Gyms), Gurukuls attached with Temples, and producing masters in all fields as depicted in Sanskrit verse *Sastra Shashtre Ch Kaushlam*, i.e. to produce great academicians as well as warriors.

17. Temples and Maths, since time immemorial, have been professing, promulgating, educating, promoting and encouraging society to follow the Ashtang Yoga for complete harmony in life with self, family, society, and nature, including forests and animals. In ancient India, temples were far more than just places of worship; they were the vibrant heart of society, playing a pivotal role in its upliftment. These sacred spaces functioned as dynamic hubs for social, economic, cultural, and intellectual life, fostering a holistic development that touched every member of the community.

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Temples were instrumental in fostering a sense of community and social solidarity. They served as central gathering places where people from all walks of life would come together for festivals, religious ceremonies, and social events. This interaction strengthened social bonds and created a shared identity among the people.

18. Beyond fostering community spirit, temples were also centres of social welfare. Many temples ran hospitals and offered medical services to the sick and needy. They also provided food and shelter to travellers and the poor, ensuring a safety net for the vulnerable sections of society. In an era before formal schooling was widespread, temples were the primary centres of learning. They housed *pathshalas* (schools) and *gurukuls* (residential learning centres) where students received education in a wide range of subjects, including religious scriptures and philosophy, Mathematics and astronomy, Literature and grammar, Medicine and law, etc. Renowned scholars and sages often resided in or were associated with temples, attracting students from distant lands. These institutions played a crucial role in preserving and transmitting knowledge across generations. The emphasis was not just on rote learning but also on fostering critical thinking through debates and discussions.

19. Temples were the biggest patrons of art and culture in ancient India. The magnificent architecture of the temples

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themselves, with their intricate sculptures and towering *gopurams*, stands as a testament to the artistic brilliance of the time. They provided a platform for various art forms to flourish, including Classical dance and music, which were often performed as part of temple rituals, Painting and sculpture, with temple walls and sanctums adorned with depictions of deities and mythological scenes, and Literature and drama, with many temples having dedicated halls for performances. By patronising artists and providing them with a space to showcase their talents, temples ensured the preservation and propagation of India's rich artistic and cultural heritage. They were, in essence, living museums that celebrated the creative spirit of the people, and their role in ancient India extended far beyond the spiritual realm. They were multifaceted institutions that were deeply integrated into the social, economic, and cultural fabric of life, playing an indispensable role in the overall upliftment and prosperity of society.

20. Temples and Maths across the nation served as vibrant and clandestine hubs for the freedom struggle. More than just places of worship, these sacred spaces transformed into nerve centres for planning, mobilisation, and resistance against British colonial rule. From fostering nationalist sentiment to providing refuge for revolutionaries, the role of temples in India's fight for freedom was multifaceted and profound. In an era of strict surveillance, temples offered a unique sanctuary for freedom

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fighters. Their sacred precincts, bustling with devotees, provided the perfect cover for clandestine meetings and strategic planning. The Sarasbagh Mandir in Pune, for instance, was a secret headquarters for Maratha warriors plotting against the British. Its location on an island made it a secure and secluded spot for sensitive discussions. Similarly, from 1940 to 1947, the ancient Banke Bihari Mandir in Hamirpur, Uttar Pradesh, served as a hideout and a strategic centre for revolutionaries. Temples often became the flashpoints that ignited popular uprisings. The Augharnath Mandir in Meerut played a pivotal role in the First War of Indian Independence, 1857. The refusal of the temple priest to allow Indian soldiers, who had been forced to use controversial rifle cartridges greased with animal fat, to enter the temple premises fanned the flames of discontent and ultimately triggered the rebellion. Religious festivals and gatherings in temples were powerful platforms for nationalist leaders to connect with the masses and disseminate their message of freedom. The charged atmosphere of these events, steeped in cultural and religious fervour, was skillfully harnessed to instil a sense of national pride and unity. The use of religious symbols and narratives resonated deeply with the common populace, making the call for independence a righteous and sacred duty. Certain temples became

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enduring symbols of the sacrifices made during the freedom struggle. The Tarkulha Devi Mandir in Gorakhpur is associated with the valour of the freedom fighter Babu Bandhu Singh, who is said to have offered the heads of British soldiers to the deity. His martyrdom and the legends surrounding the temple inspired generations of freedom fighters. The Tamoli Mandir in Kannauj became the launchpad for the Quit India Movement in the region. In 1942, freedom fighters defied British orders and gathered at the temple to sound the bugle for the "Do or Die" movement, marking a significant escalation in the struggle for independence. The temples of India were not merely passive backdrops to the freedom struggle but active participants in the fight for independence. They provided a sacred and secure space for revolutionaries, served as platforms for mass mobilisation, and became potent symbols of national pride and resistance. Their role in intertwining the spiritual and the political was instrumental in shaping the course of India's journey to freedom.

21. By passage of time, and also on account of invasion or otherwise, there was deterioration and distortion in the conduct of Hindu Society, leading to adoption of unacceptable and evil practices, like untouchability, *Sati Pratha*, debarring females from education and decision-making process, child marriage, etc., which were and are in conflict with the core principles of Hindu Philosophy.

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22. Though people advocating for continuation of caste system and discrimination based thereon, relates it with religion, however, they do so because of ignorance as such thoughts are contrary to basic and true essence of religion. It is basic spiritual as well as religious mandate of all religions that God is everywhere, in everyone and everyone is equal before God. Not only this, it is also considered that existence of God is not only in living creatures but is also in non-living things and, thus, no one is to be discriminated on account of sex, caste, creed, race, colour or financial status.

23. In Shrimad Bhagwat Gita also, which is said to be message of God, it is propounded that the one who discriminates amongst the creatures of God and do not see presence of God everywhere can never attain selfrealization and blessings of God. Discrimination on the basis of caste sometime is propounded on the basis of some Samritis and Puranas, forgetting the basic principle that the highest source of religious norms are Vedas and anything in any other religious texts, including Samritis and Puranas, which is contrary to the principles propounded in Vedas, is to be considered ultra vires to Vedas and, thus, contrary to Dharma and, therefore, is to be discarded. Vedas propound a principle of equality and betterment of all without any discrimination by pronouncing that we should work together, eat together, march together and live together for betterment and progress of all. Discrimination on the basis of caste, under the garb of religion, is antithesis of basic

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spiritual and religious principles which are, unfortunately, relied upon for discrimination. Therefore, discrimination on the basis of caste, creed, area or any other count, is not only in violation of constitutional mandate but also in opposition to real Dharma.

24. It would also be relevant to refer instances of Kanak Jharokha in Sri Krishna Temple at Uddupy, where Bhagat Kanak was not permitted to have Darshan of Lord Krishna because of his caste, but was advised to have Darshan from a Ventilator (Jharokha) existing on the side of the temple, whereupon he sat for Darshan of Lord Krishna in front of that ventilator with determination to leave the place only after Darshan. In the morning, when Pujari opened the doors of the Temple, he found that face of Idol of Lord Krishna had turned towards the Ventilator (Jharokha) and since then, till now, Darshan of Lord Krishna in Uddupy Temple is available from Jharokha side, which depicts that God treats all equal irrespective of their caste. Similar examples from Ramayana, like instances related to Shabri and Nishad Raj are also eye-openers for persons advocating discrimination in the name of caste, gender, status or any other reason.

25. Inter-caste marriages were also permissible in ancient Bhartiya society but for evils of Medieval period wrong perceptions have clouded the rich values and principles of our culture and civilization. Marriage of Shantunu and Satyavati; Satyavan and Savitri; Devhooteri and Rishi Kardam; Vidottama and Kalidas; and

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Dushyant and Shakuntla are well known examples of intercaste marriages.

26. To eradicate practices in conflict with and forbidden by real Dharma, including referred supra, innumerable Saints, Seers, Religious Gurus and Social Reformers played a significant role in reforming not only the Hindu Society but the entire Bharatiya society. They also propagated tenets of the Hindu Religion in simplified form in local languages and dialects, which were and are existing in Ancient Texts in Sanskrit and were not accessible to the common man for want of education and lack of knowledge of Sanskrit. Innumerable social and religious reformers like Raja Ram Mohan Roy, Ishwar Chandra Vidyasagar, Swami Dayanand Saraswati, Jyotiba Phule, Savitri Bai Phule, Sister Nivedita, Pandita Ramabai, Dr Bhimrao Ramji Ambedkar, Annie Basant, Ramakrishana Paramhansa, Swami Vivekanand, Maharishi Arvind, Maharishi Raman, Paramahansa Yogananda, Chaitanya Mahaprabhu, Swaminarayan, Ramanujacharya, Gopal Krishna Gokhale, Narayan Malhar Joshi, Bal Gangadhar Tilak, Vinayak Savarkar Damodar, Dr Keshav Rao Hedgewar, Venkat Ramasami Pariyar, Thiruvalluvar, Anandmayi Maa, Basveshwara, Swami Sharadhanand, Samarth Guru Ramdas, Sant Gyaneshwar, Sant Tuka Ram, Guru Nanak, Lord Budhha, Jain Tirthankara, Dashmesh Guru Govind Singh, etc., worked tirelessly to eradicate the social evils from the society.

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27. On account of the awakening of society, a large number of institutions, organisations and groups like Brahamo Samaj, Arya Samaj, Vishnoi Samaj, Brahma Kumaris, Gyan Prasarak Mandlis, reformer societies like Radha Swami, Nirankari, etc., also played a vital role in eradicating evil practices. The Temple Entry Movement, a significant chapter in the freedom struggle, challenged the discriminatory practice of barring certain castes from entering temples. Led by stalwarts like Mahatma Gandhi and Dr B.R. Ambedkar, this movement was a powerful assertion of equality and a crucial step towards forging a unified national identity.

28. In an era of rapid social change and evolving spiritual needs, Hindu temples have the potential to reclaim their historical dynamism and become powerful catalysts for the transformation of modern Hindu society. Moving beyond their essential role as places of worship, temples can become vibrant hubs that nurture community, foster social progress, and inspire a renewed sense of dharma.

29. Historically, Hindu temples were the nucleus of community life, serving as centres for education, social welfare, arts, and even economic activity. They were not merely silent sanctuaries for prayer but bustling ecosystems that supported and enriched every facet of society. To drive positive change today, temples can draw inspiration from this holistic legacy and adapt it to the challenges and opportunities of the 21st century.

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30. Emulating their historical role, temples can become epicentres of *seva* (selfless service). Many already run *annadhanam* (food donation) programs, but this can be expanded to include healthcare camps, legal aid clinics, and skill development workshops. By actively serving the underprivileged, temples can become powerful agents of social upliftment and embody the core Hindu principle of compassion for all beings.

31. Temples can engage the youth by offering courses on Hindu philosophy, ethics, and their practical application in daily life, establish platforms for young people to discuss their faith, ask questions, and take leadership roles in temple activities, which would foster a sense of belonging and ownership, by organizing sports tournaments, yoga camps, and cultural festivals temples can become more appealing and relevant to the younger generation.

32. Temples can provide platforms for women to take on leadership roles in religious ceremonies and philosophical discourses. They can form groups to provide financial literacy, vocational training, and support against domestic violence. They can organise special events and workshops that highlight the importance and power of the feminine in Hindu cosmology. These activities will foster female inclusion in the Hindu Society, taking it to a greater height.

33. Temples have always been custodians of Hindu culture. In the modern era, they can continue this legacy by providing

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patronage and performance spaces for classical music, dance, and folk arts that are integral to Hindu heritage, organizing lectures, debates, and seminars on various aspects of Hindu philosophy, science, and their interface with contemporary issues. This can help in dispelling misinformation and fostering a more nuanced understanding of the faith, creating repositories of ancient texts, scriptures, and scholarly works, and making them accessible to a wider audience through digitisation and translation in English and various other languages. In a multi-religious society, temples can play a crucial role in promoting peace and understanding by inviting scholars and leaders from different faiths to engage in constructive conversations and celebrate shared values, hosting joint celebrations of festivals and cultural events with other communities, actively promoting a message of inclusivity and respect for all religions, thereby countering extremist narratives. These activities will propagate the ancient wisdom of Sarv Dharam Sambhav.

34. For temples to realise their transformative potential, a shift in mindset is required. Temple administrations, spiritual leaders, and the wider community must work together to create a more inclusive, progressive, and socially responsive environment. By embracing their rich heritage of service and community engagement, temples can once again become the beating heart of a

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rejuvenated and dynamic Hindu society, guiding it towards a future rooted in dharma and universal well-being.

35. The administration of temples and their funds is rooted in Article 25 (2) of the Indian Constitution, which allows the State to make laws for regulating or restricting any economic, financial, political, or other secular activity which may be associated with religious practice. Article 25 of the Constitution of India reads as under:

“25. Freedom of conscience and free profession, practice and propagation of religion.—

(1) Subject to public order, morality and health and to the other provisions of this Part, all persons are equally entitled to freedom of conscience and the right freely to profess, practice and propagate religion.

(2) Nothing in this article shall affect the operation of any existing law or prevent the State from making any law—

(a) regulating or restricting any economic, financial, political or other secular activity which may be associated with religious practice; (b) providing for social welfare and reform or the throwing open of Hindu religious institutions of a public character to all classes and sections of Hindus.

Explanation I — The wearing and carrying of kirpans shall be deemed to be included in the profession of the Sikh religion.

Explanation II — In sub-clause (b) of clause (2), the reference to Hindus shall be construed as including a reference to persons professing the Sikh, Jaina or Buddhist religion, and the reference to Hindu religious institutions shall be construed accordingly.”

36. Leaving apart the history and ancient values of Bhartiya society, we all are living in a country governed by constitutional mandate and ‘Rule of Law’ is to prevail in all eventualities. Freedom

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of conscience and free profession, practice and propagation of religion, as provided in Article 25 of the Constitution, is subject to public order, morality and health and also to the other provisions of Part-III of the Constitution. Article 25 starts with restriction clause, which clearly indicates that practice, propagation and professing of any religion, freedom of conscience, which is damaging or is in conflict with public order, morality and health and other provisions contained in Part-III of the Indian Constitution, is not permissible. Therefore, for propagating real Dharma and the Bhartiya values, as discussed supra, and also as per mandate of the Constitution, all citizens and institutions of Bharat, including the Temples and Matths, are expected and are bound to act accordingly, and to take initiative for establishment of healthy, harmonious, peaceful, progressive Bhartiya Society, which is ultimate goal of Hindu Religion and philosophy.

37. The State has the authority to take steps for reforms in the Hindu Society to regulate economic, financial activity associated with religious practice. Therefore, keeping in view the role of the temples as well as constitutional duty bestowed upon the State under Article 25, it is duty of not only of the State, but of the institutions being controlled by the State in whatever manner, including by taking over the religious and Hindu charitable endowments by notifying of such institutions and their inclusion in Schedule-I to maintain affairs of such institutions.

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38. Admittedly, *Bharat* has adopted a secular and democratic form of Government and the word “secular” in India does not connote atheism but *Sarv Dharma Sambhav*. In any case, the State is not expected to perform religious functions of any religion. However, by virtue of provisions of Article 25 of the Constitution of India, the State has been vested with power; rather, mandated to take every step for the reform of the Hindu Religion/society. Otherwise, when State Officers are inducted as Trustees in the Temples and Maths, the State, indirectly or directly, involves itself, through its Officers, not only in secular functions but also in managing, performing, conducting and regulating religious functions. Therefore, apart from the management of secular functions, it is also the duty of the State to ensure that the income of the Temple, donations of the devotees, are spent in consonance with and for the propagation of the true meaning of the Hindu Religion/Dharma.

39. Section 17 of the Act defines the areas and causes for which the Trustee has authority to incur expenditure, and reads as under:

“17. Authority of trustee to incur expenditure for securing the health, safety or 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,-

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

40. The meaning of word “Propagation of Hindu Religion and Faith” according to the tenets of religious institutions and the role of Temples and Maths has to be considered in the aforesaid background.

41. Hindus organise Katha Puran Saptah, Bhagwat Katha Saptah, etc., i.e. religious gatherings addressed by Katha Wachak, Gur or a saint well versed with the text of the Hindu religion and providing a stage, forum and opportunity to educate and remind the society about its basic tenets of Dharma to guide the human being to live life in consonance with the Hindu way of life.

42. As a trustee, the State and functionaries should evolve a mechanism, infrastructure to propagate the tenets of Hinduism in consonance with the Core Principles of Hinduism, teaching of Saints, Gurus, as well as the mandate of the Constitution. For this, there is necessity of Archaks, Pandits, Pujarees and Katha Vachaks of all Sections, caste and sects of Hindu society having temperament and tuning with Hindutva as explained by the Apex Court based on Hindu Religious texts, way of life propagated by great Gurus, Saints and social reformers based on Core Principles

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of Hinduism but definitely according to mandate of Vedas as well as the Constitution.

43. In the aforesaid background of Hindu Religion, and the tenets of Hindu Religion, the expenditure to be incurred under Section 17 of the Act has to be understood. The concern shown by the petitioner regarding the expenditure of the funds donated by the devotee is legitimate. Devotees offer donations to temples—and through them, to the Divine—with the clear belief that these will support the care of deities, maintain temple spaces, and promote Sanatana Dharma. When the government appropriates these sacred offerings, it betrays that trust. Such diversion is not just a misuse of public donations—it strikes at the core of religious freedom and institutional sanctity. Therefore, it has become necessary to regulate the funds donated to the temple to prevent their misuse and their utilisation for the intended purposes. Hence, we issue the following directions that the temple funds will only be utilised:

- (1) To create infrastructure and establish institutions to teach, learn and propagate Vedas and Yog, and/or to provide financial assistance to such establishments.
- (2) To adopt other temples located in the specified sphere for maintenance, financial assistance, and providing paid Pujari, Archak, etc.
- (3) To establish institutions and Ved Gurukuls for imparting education of Vedas, Upanishads, Brahmanas, Aranyaks, and other interpretive texts.

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- (4) To create an infrastructure and system to train Pandits, Pujaris of all sects, and castes of the Hindu religion to perform the religious rituals.
- (5) To recruit/finance Vedic Scholars, including Ritual Practitioners and Researchers
- (6) To organise spiritual lectures, cultural programs, music and dance festivals
- (7) To fund research and documentation on temple architecture, rituals, and history.
- (8) To provide Scholarships, seats in Universities for the dissemination and propagation of the Hindu Religion.
- (9) To promote Yoga, Sanskrit, Ayurveda and Bhartiya Darshan, including Nayaya Darshan and Jyotish Vigyan.
- (10) To promote and propagate the core principles of the Hindu Religion, which are common for all.
- (11) To promote charity (Propkaar) not only to the followers of a particular sect or Hindu Religion or Hindu Philosophy, but to every living human being in accordance with the Vedic philosophy of Tat Tvam Asi" (That Thou Art)
- (12) To organise debates, quiz, declamations, Seminars and other such activities in Schools, Colleges and other Educational Institutions on ancient Indian Texts, Values, saints and seers.
- (13) To publish scriptures, religious texts, calendars, and educational booklets, the translation of Sanskrit scriptures into multiple languages to make them accessible and understandable to a common person.

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- (14) To construct, renovate, preserve and expand the temple structures, gopurams, mandapams, and shrines.
- (15) To construct yagyashalas and halls which can be used for performing various Anushtans, Yagya and sanskars like upnayan, namkaran and vivah etc.
- (16) To construct and maintain approach roads to temples and temple tanks (*pushkarinis*).
- (17) To provide electricity, lighting, sound systems, water supply for temple premises, Security systems, CCTV, and fire safety equipment
- (18) To construct pilgrim rest houses (*choultries*, *dharmashalas*), provide Free or subsidised meals (*annadanam schemes*), drinking water kiosks and sanitation facilities, Parking areas and queue management systems and medical facilities for pilgrims during major festivals.
- (19) To run Schools and colleges, Hospitals, dispensaries, including Ayurveda institutions and/or combined with two or more pathies.
- (20) To organize eye camps, blood donation camps, etc.
- (21) To run and manage cowsheds (*goshalas*) for the protection and care of cattle.
- (22) To support destitute, old-age homes, and orphanages
- (23) To provide Disaster relief in the spirit of *dharma*, but not as a contribution to the various funds of Government and someone else, but by providing it directly in the name of the temple, by the Trust without any mediator, including Government.

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- (24) To undertake heritage conservation projects for ancient temples.
- (25) To preserve temple arts.
- (26) To undertake activities to eradicate any kind of discrimination as well as untouchability, and to promote inter-caste marriage.
- (27) To provide authoritative translation of Hindu Texts and Scriptures.
- (28) To publish, distribute and to make available for sale/purchase authorized Hindu Texts, like Veda, Upnishad, Biographies of Saints, Seers and elevated saints in Sanskrit with genuine translation.
- (29) To propagate Hindu Religion, Philosophy and Bhartiya values in the society amongst all, irrespective of sect, religion or faith.
- (30) To provide Salaries and pensions of temple staff and archakas (priests), Audit and accounting expenses, legal expenses for protecting temple property and lands, digitisation of temple records and donation systems.
- (31) Expenditure for any other act or work incidental, ancillary and necessary to perform aforesaid or any other functions.

Prohibited areas for expenditure:

Every rupee of temple funds must be used for the temple's religious purpose or dharmic charity. It cannot be treated like general revenue for the State or general public exchequer. It cannot be diverted to or transmitted or donated to any welfare schemes of the Government or

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other similar purpose or activity unrelated to the temple or religion. Therefore, the temple fund cannot be utilised:

- 1) For the construction of roads, bridges, and public buildings which are to be constructed by the State and/or that are not connected to the temple.
- 2) For any Government welfare schemes.
- 3) For investing in private businesses or industries for profit.
- 4) For Running shops, malls, or hotels not linked to pilgrim welfare or not beneficial for advancing the purpose of the Act.
- 5) For purchasing Vehicles for the Commissioner, Temple Officer, etc. Where the Commissioner and Temple Officer undertake activities related to the temple, they can only seek the reimbursement of the expenses made by them for the aforesaid purposes by using their official vehicles/other vehicles at Government rates.
- 6) For purchasing gifts for the VIPs visiting the temples, including momentos, photos, picture of the Temple.
- 7) For purchase of any item including Chunni, Prasadam, Almond, Kaju, Dakh, etc., for presenting to VIPs, etc.
- 8) For funding religious events of other faiths or inter-faith, social or political programs.

Public Display of Accounts:

Temples should publicly display their Monthly income & expenditure, details of projects funded by donations and audit summaries on notice boards or websites to instil confidence in the

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devotees that their donations are being utilised for the propagation of the religion and welfare of Hindus.

Audit:

Every temple must maintain proper accounts of income and expenditure, which will be audited annually, and the result of the audit will be published to ensure that the funds are being utilised for the intended purpose.

Personal responsibility:

Where it is found that any trustee has misutilised or cause to misutilize the funds of the temple, it will be recovered from him and he will be personally held liable for the misutilisation of such funds. It must always be remembered that the deity is a juristic person, funds belong to the deity, not the government, trustees are only custodians, and any misuse of temple funds amounts to criminal breach of trust.

Petition stands disposed of, in aforesaid terms, alongwith pending application(s), if any.

(Vivek Singh Thakur)
Judge.

(Rakesh Kainthla)
Judge.

October 10, 2025_(sd)