

IN THE HIGH COURT OF ORISSA, CUTTACK

(ORIGINAL JURISDICTION CASE)

WPC (PIL) NO. _____ OF 2026

Code No.-219900

IN THE MATTER OF:

**An application under Articles 226 of the
Constitution of India 1950;**

And

IN THE MATTER OF:

“An application under Article 226 of the Constitution of India in the nature of Public Interest Litigation concerning irregularities in the management, audit, and safeguarding of assets of religious institutions in the State of Odisha, as revealed in the Comptroller and Auditor General (CAG) Audit Reports for the period 2018–2023 and findings released between 2021–2025, indicating systemic failure in the effective implementation of the Orissa Hindu Religious Endowment Act, 1951.”

AND

IN THE MATTER OF:

An Application fixing accountability upon the concerned authorities for failure to ensure transparency, statutory compliance, proper audit, and protection of assets of religious institutions and Puja Committees handling public funds and Government grants.”

AND

IN THE MATTER OF:

An application for addressing the lack of transparency, accountability, and statutory regulation in the functioning of local Puja Committees receiving public donations and Government financial assistance.”.

AND

IN THE MATTER OF:

An application for fixing accountability and responsibility upon the concerned authorities for their failure to ensure transparency, statutory compliance, proper audit, and protection of temple properties, including gold, ornaments, land, and other assets.”

AND

IN THE MATTER OF:

An application under Article 226 of the Constitution of India in the nature of Public Interest Litigation for issuance of appropriate directions for audit, monitoring, disclosure, and establishment of a regulatory framework governing religious institutions and Puja Committees.”

AND

IN THE MATTER OF:

Smt. Jayanti Das, aged about 65 years, W/o-Sri Kumuda BandhuDas, At-Mahamadia Bazar, Po-Chandini chowk, Ps-Lalbag, Town/Dist-Cuttack .

.....Petitioner

-Versus-

1. Chief Secretary, Government of Odisha, Lok Seva Bhawan,
,District – Khurda, Odisha – 751001.

2. Endowment Commissioner, Bhubaneswar
3. Secretary, Law Department, Government of Odisha, Lok Seva Bhawan, Bhubaneswar, District – Khurda, Odisha – 751001.
5. Director General of Police, Odisha.

.....Opposite Parties

The matter out of which this writ application arises as per instruction was never before this Hon'ble Court in any form whatsoever.

To,

**The Hon'ble Chief Justice of Orissa High Court and
His Lordship's Companion Justices of the said Hon'ble
Court.**

**The humble petition filed by the
Petitioner named above.**

MOST RESPECTFULLY SHEWETH

1. That the present writ petition is being filed in the nature of Public Interest Litigation seeking the intervention of this Hon'ble Court in view of large-scale irregularities, mismanagement, and lack of transparency and accountability in the functioning of religious institutions and Puja Committees across the State of Odisha. **Copy of the Comptroller And Auditor General (CAG) Audit Report (General And Social Sector) For The Year Ended March 2020 is annexed herewith Annexure-1.**
2. That the petitioners are citizen of India and resides within the

territorial jurisdiction of this Hon'ble Court and the cause of action for filing of the present Public Interest Litigation also arose within the jurisdiction of this Hon'ble Court.

3. That the petitioner is a social worker, a public-spirited citizen and a permanent resident of Cuttack in the District of Cuttack. The petitioner has filed the present writ petition in the nature of a Public Interest Litigation (PIL) for safeguarding public interest, maintaining the rule of law, and protecting the dignity and sanctity of judicial institution
4. That it is humbly submitted that the petitioner is filing the present writ petition on their own and not at the instance of someone else. The litigation cost, including the Advocate's fee and the Travelling Expenses of the lawyer, if any, are being borne by the petitioners themselves.
5. That the petitioner in the present writ petition under Article 226 of the Constitution of India prays for issuance of an appropriate writ of Mandamus or a direction in the nature of Mandamus, or any other appropriate writ, order or direction directing the Opposite Parties to take necessary corrective steps and act in accordance with law in respect of the large-scale irregularities, mismanagement, lack of transparency and accountability in the functioning of religious institutions and Puja Committees, including failure in safeguarding temple properties, assets, and public donations, as highlighted in the CAG Audit Reports and related findings.
6. That the facts of the case in brief are as follows :—
That large-scale irregularities and mismanagement in the administration of religious institutions and the unregulated functioning of Puja Committees across the State of Odisha; that

the Comptroller and Auditor General (CAG) Audit Report on General and Social Sector for the year ended March 2020 has revealed serious lapses in compliance with the provisions of the Orissa Hindu Religious Endowment Act, 1951, including non-maintenance of statutory records such as property registers, ornament registers, cash books, and income and expenditure accounts, absence of properly constituted and functional trust boards, suspected misappropriation of funds, unauthorized custody of gold and silver ornaments by sevaks and office-bearers, instances of shortage of ornaments, and encroachment of temple lands without effective action by the authorities; that the said findings clearly indicate failure of the statutory mechanism in safeguarding temple properties and assets; that in addition, local Puja Committees collect substantial public donations in cash and kind, including gold and silver ornaments, and also receive Government financial assistance, yet operate without any statutory regulation, audit mechanism, or mandatory disclosure of income, expenditure, and assets, thereby creating serious concerns regarding transparency and accountability in handling public funds; that despite the seriousness of the issues highlighted in the audit report, no effective corrective measures have been taken by the authorities, and the petitioner, being a public-spirited citizen, submitted representations dated 07.02.2026 and 26.02.2026 seeking appropriate action, however no response has been received, giving rise to the present cause for filing of this writ petition. Copy of the Representation dated 07.02.2026 and 26.02.2026 along with Email Acknowledgement Receipt is annexed herewith as **ANNEXURE – 2 Series**.

7. That the Government of Odisha has introduced a scheme for

recognition and financial assistance to Puja Committees during the period 2025–2026, whereby such committees have been classified into different categories based on their longevity, namely Category ‘A’ (Heritage Puja Committees), Category ‘B’ (Committees aged 75 years or more), and Category ‘C’ (Committees aged 50 years or more); and that in October 2025, the Government announced financial assistance exceeding ₹7 crore for approximately 1,085 Puja Committees, with grants ranging from ₹50,000 to more than ₹1,00,000 per committee, however, such financial assistance has been extended without putting in place any mandatory audit mechanism, regulatory framework, or system of transparency and accountability governing the utilization of such funds.

8. That the audit findings reveal that several religious institutions have failed to maintain essential statutory records such as property registers, ornament registers, cash books, and income and expenditure accounts, thereby indicating serious lapses in compliance with the provisions of the Orissa Hindu Religious Endowment Act, 1951 and creating scope for mismanagement and misappropriation of assets.
9. That the audit findings reveal that several religious institutions have failed to maintain essential statutory records such as property registers, ornament registers, cash books, and income and expenditure accounts, and that the absence of properly constituted and functional trust boards has resulted in improper management and lack of effective supervision over temple properties and valuables, thereby indicating serious lapses in compliance with the provisions of the Orissa Hindu Religious Endowment Act, 1951 and creating scope for mismanagement

and misappropriation of assets..

10. That temple lands have been encroached upon and no effective eviction or protective measures have been taken by the authorities, in contravention of the provisions of the Orissa Hindu Religious Endowment Act, 1951.
11. That such committees fail to disclose their income, expenditure, and details of assets, including gold and ornaments collected in the name of deities, thereby creating serious concerns regarding transparency, accountability, and potential misuse of public donations made in good faith.
12. That despite receiving Government financial assistance, such Puja Committees are not subjected to any mandatory audit or regulatory framework, thereby resulting in absence of transparency, accountability, and proper oversight in the utilization of public funds.
13. That in view of the inaction of the authorities and the serious nature of irregularities affecting public interest and public trust, the petitioner has approached this Hon'ble Court by way of the present Public Interest Litigation.
14. That the petitioner files the present writ petition under Article 226 of the Constitution of India, on the following amongst others -

GROUND

- A. For that the failure of the authorities to ensure proper implementation of the provisions of the Orissa Hindu Religious Endowment Act, 1951, as revealed in the CAG Audit Report, amounts to gross dereliction of statutory duties and renders the administration of religious institutions arbitrary and illegal.

- B.** For that the non-maintenance of essential statutory records such as property registers, ornament registers, cash books, and income and expenditure accounts by several religious institutions creates serious scope for mismanagement, misappropriation, and lack of accountability in handling temple assets and funds.
- C.** For that the absence of properly constituted and functional trust boards has resulted in lack of supervision and effective governance over temple properties and valuables, thereby defeating the very object and purpose of the statutory framework.
- D.** For that the audit findings revealing unauthorized custody of gold and silver ornaments by sevaks and office-bearers, along with shortages in such valuables, indicate serious lapses in safeguarding public religious assets and raise grave concerns of misappropriation.
- E.** For that the failure of the authorities to prevent and remove encroachments over temple lands, despite statutory provisions, has resulted in unauthorized occupation and loss of valuable public religious properties.
- F.** For that local Puja Committees, which collect substantial public donations and also receive Government financial assistance, are functioning without any statutory regulatory framework, audit mechanism, or system of accountability, thereby enabling unregulated handling of public funds.
- G.** For that such Puja Committees fail to disclose their income, expenditure, and details of assets, including gold and ornaments collected in the name of deities, thereby violating principles of transparency and public accountability.
- H.** For that despite receiving Government financial assistance, no mandatory audit or monitoring mechanism has been prescribed for such Puja Committees, resulting in absence of financial discipline

and oversight in utilization of public funds.

- I.** For that the grant of public funds to Puja Committees without ensuring transparency, accountability, and audit safeguards is arbitrary, unreasonable, and contrary to settled principles of financial governance.
- J.** For that the inaction of the authorities despite repeated representations submitted by the petitioner amounts to failure to discharge public duties and warrants intervention of this Hon'ble Court.
- K.** For that the issues raised in the present writ petition involve protection of public interest, safeguarding of public donations, and preservation of religious and public properties, thereby justifying invocation of jurisdiction under Article 226 of the Constitution of India.

PRAYER

In view of the facts and circumstances stated hereinabove, it is most humbly prayed that this Hon'ble Court may graciously be pleased to :

- a) Issue an appropriate writ of Mandamus or any other writ, order or direction directing constitution of a Special Investigation Team (SIT) to inquire into the irregularities in the management of religious institutions in the State of Odisha;
- b)** Issue an appropriate direction to the State Government to frame comprehensive guidelines for declaration, audit, and verification of assets, including gold, ornaments, land and other properties, of religious institutions and Puja Committees;
- c) Issue an appropriate direction for mandatory audit be conducted in respect of all Puja Committees receiving public donations and/or Government financial assistance;
- d)** Issue an appropriate direction registration for all Puja Committees along with mandatory disclosure of their

constitution, office bearers, assets, income and expenditure details;

e) Issue an appropriate direction for publication of audit reports, asset registers, and financial details of such institutions and committees on the official website of the Endowment Commissioner or any other competent authority;

And further be pleased to issue pass any other order/orders as the Hon'ble Court deems fit and proper.

And for this act of kindness the petitioner as in duty bound shall ever pray.

Cuttack

Date-

By the petitioners through

Advocate

BIJAYA KUMAR RAGADA

Enrl No.O-1154/1995