



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

FAO No.1794 of 2021 (O&M)

Date of decision : 17.09.2025

Shiromani Gurdwara Prabhandak Committee through
its authorized Signatory

....Appellant

Versus

Committee of Management, Gurdwara Manji Sahib, (Mata Raj Kaur Ji),
Manimajra

....Respondent

CORAM: HON'BLE MR. JUSTICE PANKAJ JAIN

Present : Mr. Mrigank Sharma, Advocate
for the applicant/appellant.

PANKAJ JAIN, J. (ORAL)
CM No.10568-CII of 2021

This is an application filed under Section 151 CPC read with Section 5 of the Limitation Act seeking condonation of delay of 195 days in re-filing the appeal.

For the reasons recorded in the application, this Court is satisfied that the applicant/appellant has made out a sufficient cause for condonation of delay.

Accordingly, the instant application is allowed. Delay of 195 days in re-filing the appeal is hereby condoned.

CM No.10569-CII of 2021

This is an application filed under Section 5 of the Limitation Act, seeking condonation of delay of 14 days in filing the appeal.



For the reasons recorded in the application, this Court is satisfied that the applicant/appellant has made out a sufficient cause for condonation of delay.

Accordingly, the instant application is allowed. Delay of 14 days in filing the appeal is hereby condoned.

FAO No.1794 of 2021

The present appeal is directed against order dated 16.02.2019 passed by Sikh Gurdwara Judicial Commission, Amritsar whereby petition filed by the appellant under Section 142 of the Sikh Gurdwaras Act, 1925 (hereinafter referred to 'as the Act of 1925'), stands dismissed.

2. Appellant approached Judicial Commission by way of petition under Section 142 of the Act of 1925 alleging violation of Rules by the Committee of Management Gurdwara Manji Sahib (Mata Raj Kaur Ji), Manimajra, Chandigarh. As per the appellant, Dharmik fund is required to be paid by Gurdwara Sahib. Gurdwara Committee has not paid Dharmik funds to the petitioner since 1994-1995 till 2013-2014. An amount of Rs.29,38,904/- is liable to be recovered from the respondents.

3. Respondents were proceeded *ex parte*.

4. Jaswinder Singh Accountant from the branch of Dharmik Parchar Committe appeared as PW-4. As per his testimony, Rs.43,17,171/- is due to be paid by the respondent/Committee as per record under the head of Dharmik fund for the period commencing from 1993-1994 till 2013-2014.



5. Commission dismissed the petition filed by SGPC observing as under:

“From the perusal of section 108-B, 124 and 142 of the Sikh Gurdwara Act, 1925 as mentioned above, under section 124 of the S.G.Act, 1925, the powers for recovery of amounts from notified Gurdwara is confined to the contributions under section 107 of the S.G. Act i.e. annual contribution to board which cannot exceed ten percent of the annual income. There is no provision in the S.G.Act, 1925 for moving the Sikh Gurdwara Judicial Commission for the recovery of Dharmik Fund if any. The committee can be held accountable for being in neglect of duties if the same is legally proved, but the recovery of Dharmik fund cannot be ordered as per provisions of S.G. Act, 1925. The provision of Section 108-B i.e. Religious Fund are not covered under section 124 of the Act.

However, the respondent committee headed by president has committed the acts of neglect of duty and abuse of powers. Hence, the respondent committee through its president burdened with Rs. 50,000/- as damages. The office bearers of Gurdwara Parbandhak Committee Gurdwara Manji Sahib (Mata Raj Kaur) Village Mani Majra, Chandigarh i.e. President, Vice President and its Members are directed to deposit the decretal amount Rs. 50,000/- jointly and severally in the funds of the Gurdwara Sahib. The office bearers i.e. President and Members disqualified from President, becoming are Vice further member or employee of notified Sikh Gurdwara or Board for a period of five years. As all the committee Members including President are disqualified, so for managing the affairs of the Gurdwara Sahib, we hereby appoint receiver vide separate order for better and proper management of Gurdwara Parbandhak Committee Gurdwara Manji Sahib (Mata Raj Kaur) Village Mani Majra, Chandigarh.”

6. Counsel for the appellant has assailed the findings recorded by the Judicial Commission relying upon Section 108-C of the Act of 1925 to



submit that all the provisions of the Act relating to the administration and deposit of the General Board Fund and other trust funds are applicable to the funds established under Sections 108-A and 108-B. The Judicial Commission passed the order without taking into consideration the mandate of Section 108-C. The impugned order thus deserves to be set aside.

7. I have heard counsel for the appellant and have carefully gone through records of the case.

8. Chapter IX of the 1925 Act deals with 'Finances'. Section 106 deals with object to which the funds of a gurdwara may be spent. Section 106-A deals with utilization of surplus income. Section 107 deals with annual contribution to be made by the committees managing the gurdwaras, to the boards. Section 108-A, Section 108-B and Section 108-C were inserted by Punjab Act No. 1 of 1959. Section 108-A deals with research fund. Section 108-B deals with religious fund, and provides as under:

“108-B. Religious fund. - (1) There shall be established by the Board a religious fund for the purposes of propagating the Sikh religion and matters connected therewith, to which shall be contributed by every committee of management of notified Sikh Gurdwaras as follows:

- (a) five per centum of its gross annual income in the case of a committee having gross annual income exceeding five thousand rupees, but not exceeding thirty thousand rupees;
- (b) seven per centum of its gross annual income in the case of a committee having gross annual income exceeding thirty thousand rupees but not exceeding fifty thousand rupees;
- (c) ten per centum of its gross annual income in the case of a committee having gross annual income exceeding fifty



thousand rupees but not exceeding one lakh and fifty thousand rupees; and

- (d) fifteen per centum of its gross annual income in the case of a committee having gross annual income exceeding one lakh and fifty thousand rupees.

(2) 1[(i) This fund shall be administered by a Committee consisting of the President of the Board and seven persons appointed by the Board in general meeting out of its members other than the members and office-bearers of the Executive Committee except the President or otherwise in the prescribed manner:

Provided that if a member of the above Committee is elected a member or office-bearer of the Executive Committee of the Board except the President, he shall cease to be a member of the said Committee after such election.]

(ii) The Board in general meeting may frame rules for the administration of this fund.

(iii) The term of this committee shall expire on the expiry of the term of the Board appointing it.”

9. Section 108-C provides that the research and religious funds are to be governed by the Act and reads as under:

“108-C. Research and religious fund to be governed by the Act. - All the provisions of this Act relating to the administration and deposit of the General Board Fund and other trust funds shall, as far as may be, apply to the funds established under sections 108-A and 108-B.]”

10. A bare perusal of Section 108-C reveals that the provisions of the Act relating to the administration and deposit of General Board Fund and



other trust funds have been made applicable to the funds established under Sections 108-A and 108-B i.e. research fund and religious fund, respectively, which means the provisions as contained under Sections 108, 109, 110, 111, 115, 116, 117, 118, 120, 121 are applicable to the religious as well as research funds.

11. Section 124 provides for recovery of contributions and the same reads as under:

“124. Recovery of Contributions. - (1) The contributions payable under the provisions of section 107 shall be paid by the committee of the gurdwara after such notice and in such manner as may be prescribed.

(2) If a committee fails after due notice to pay any sum payable by it under the provisions of sub-section (1), the Commission shall on application being made to it by the Board in this behalf call upon the committee to show cause why it should not be ordered to pay such sum, and may after hearing such member of the committee as may be deputed by the committee for this purpose pass an order directing the committee to pay the sum found payable either in lump sum or by installments, as it deems fit.”

The provision is self-explanatory.

12. In the present case, petition was filed under Section 142, which provides as under:

“142. Right of interested persons to complain to commission in respect of misfeasance, etc. - (1) Notwithstanding anything contained in section 92 of the Code of Civil Procedure, 1908 (5 of 1908), or in the Specific Relief Act, 1877, any person having interest in a Notified Sikh Gurdwara may, without joining any of the other persons interested therein, make an application to the Commission, against the Board, the Executive



Committee of the Board, or the Committee 2[* * * *], or against any member or past member of the Board, of the Executive Committee or of the Committee 3[* * * *], or against any office-holder or past office-holder of the Gurdwara or against any employee past or present of the Board or Gurdwara in respect of any alleged malfeasance, misfeasance, breach of trust, neglect of duty, abuse of powers conferred by this Act or any alleged expenditure on a purpose not authorised by this Act and the Commission, if it finds any such malfeasance, misfeasance, breach of trust, neglect of duty, abuse of powers or expenditure proved, may consistently with the provisions of this Act and of any other law or enactment in force for the time being, direct any specific act to be done or forborne for the purpose of remedying the same and may award damages or costs against the person responsible for the same, and may order the removal of any office-holder or member of the Board. Executive Committee, or committee 2[* * * *], responsible for the same and may also disqualify any member of the Board. Executive Committee, or Committee 2[* * * *], thus removed from such membership for a period not exceeding five years from the date of such removal:

3[Provided that no such application shall be entertained by the Commission, if it is made more than six years after the date of the act or omission from which the right to make an application under this sub-section accrues and, in the case of an application against a member of the Board, the Executive Committee of the Board or the Committee, if it is made after such period or after six years of the date of his ceasing to be member, whichever is later.

(2) The Board may make a similar application to the Commission which may, in like manner, dispose of it.

(3) The Board or any person aggrieved by an order passed by the Commission under provisions of sub-section (1) or sub-section (2) may, within ninety days of the orders, appeal to the High Court]”



13. The petition under Section 142 of the 1925 Act was required to be filed within 6 years from the date of the act or omission from which the right to make an application accrues.

14. Counsel for the appellant has not been able to point out as to how the present petition under Section 142 alleging neglect of duty by the committee in 1994-1995 can be maintained in the year 2017.

15. In view of above, finding no merits in the present appeal, the same is ordered to be dismissed.

16. Pending application, if any, shall also stand disposed off.

September 17, 2025
Dpr

(Pankaj Jain)
Judge

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No