

**IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN
&
THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.**

Monday, the 23rd day of March 2026 / 2nd Chaithra, 1948

WA NO. 693 OF 2026

**ARISING FROM JUDGMENT DATED 12.03.2026 IN WP(C) 10526/2024 OF THIS COURT
APPELLANT(S)/5TH AND 7TH RESPONDENTS:**

1. V.K.NATESAN S/O KESAVAN GENERAL SECRETARY, SNDP YOGAM S/O KESAVAN, SNDP YOGAM HEAD OFFICE P.B.NO.512, JAWAHAR NAGAR, KARBALA, KOLLAM, PIN – 691 001 RESIDING AT VELLAPPALLIL HOUSE, KANICHIKULANGARA P.O. CHERTHALAI, ALAPPUZHA DISTRICT -, PIN - 688582
2. THUSHAR S/O V.K.NATESAN, VICE-PRESIDENT, SNDP YOGAM SNDP YOGAM HEAD OFFICE, P.B.NO.512 JAWAHAR NAGAR, KARBALA, KOLLAM, PIN – 691 001 RESIDING AT VELLAPPALLIL HOUSE, KANICHIKULANGARA P.O. CHERTHALAI, ALAPPUZHA DISTRICT, PIN - 688582

BY SENIOR ADV.SRI.K.PARAMESHWAR INSTRUCTED BY ADV.MR.P.G.CHANDAPILLAI ABRAHAM AND SENIOR ADV.SANTHOSH MATHEW INSTRUCTED BY ADVS.MR. ISAAC THOMAS,MR. PAUL P. ABRAHAM AND MR. JOHN VITHAYATHIL

RESPONDENT(S)/WRIT PETITIONER/1 TO 4 AND 6 AND 8 RESPONDENTS::

1. DR. K.REGHU ANCHAYIL AGED 68 YEARS S/O V.KUMARAN RESIDING AT THOTTATHIL HOUSE BHARANIKAVU P.O., PALLIKAL, ALAPPUZHA DISTRICT, PIN - 690541
2. STATE OF KERALA REPRESENTED BY ITS SECRETARY TAXES (J) DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
3. THE INSPECTOR GENERAL OF REGISTRATION EX-MAYOR R. BALAKRISHNAN NAIR ROAD NEAR DISTRICT COURT, VANCHIYOOR, THIRUVANANTHAPURAM, PIN - 695035
4. THE JOINT INSPECTOR GENERAL OF REGISTRATION EX-MAYOR R. BALAKRISHNAN NAIR ROAD NEAR DISTRICT COURT, VANCHIYOOR, THIRUVANANTHAPURAM, PIN - 695035
5. ARUVIPURAM SREE NARAYANA DHARMA PARIPALANA YOGAM REPRESENTED BY ITS GENERAL SECRETARY, V.K.NATESAN, S/O KESAVAN SNDP YOGAM HEAD OFFICE, P.B.NO.512 JAWAHAR NAGAR, KARBALA, KOLLAM,, PIN - 691001
6. DR. M.N. SOMAN PRESIDENT, SNDP YOGAM SNDP YOGAM HEAD OFFICE, P.B.NO.512 JAWAHAR NAGAR, KARBALA, KOLLAM,, PIN - 691001
7. SANTHOSH @ ARAYAKKANDIL SANTHOSH DEVASWOM SECRETARY SNDP YOGAM, SNDP YOGAM HEAD OFFICE P.B.NO.512, JAWAHAR NAGAR, KARBALA, KOLLAM, PIN - 691001

BY ADVS.M/S.SRI. SHYAM KUMAR K.T., HARISH R. MENON, K.N.ABHA,
A.G.PRASANTH FOR R1

SPECIAL GOVERNMENT PLEADER C.E.UNNIKRISHNAN AND SENIOR GOVERNMENT PLEADER
MS.VINITHA.B. (B/O)FOR R2 TO R4

ADV.SRI.ELVIN PETER(SR.), ADARSH BABU FOR R5

Prayer for interim relief in the Writ Appeal stating that in the circumstances stated in the appeal memorandum, the High Court be pleased to stay the operation and implementation of the judgment dated 12.03.2026 passed by the Learned Single Judge of this Honourable Court in W.P.(C) NO.10526/2024 pending final disposal of the Writ Appeal.

This Writ appeal again coming on for orders on 23.03.2026 upon perusing the appeal memorandum, and this court's order dated 19.03.2026, the court on the same day passed the following:



Soumen Sen, C.J. & Syam Kumar V.M., J.

W.A.Nos. 692, 693, 703, 720, 728 and 729 of 2026

Dated this the 23rd day of March, 2026

Appearance:

For the Appellants Mr.K.Parameshwar (Sr.) instructed
 in W.A.Nos.693, by Mr.P.G.Chandapillai Abraham
 728 and 729 of : Mr.Santhosh Mathew (Sr.)
 2026 instructed by Mr.Isaac Thomas

Mr.Elvin Peter (Sr.) instructed by
 : Mr.Adarsh Babu

For the Appellants
 in W.A.Nos.692,
 703 and 720 of
 2026

For the Respondents the : Ms.Vinitha B., Sr.G.P.

Mr.T.Krishnanunni (Sr.)
 instructed by Mr.D.Anil Kumar for
 R1 in W.A.No.692 of 2026

Dr.G.Mohangopal instructed by
 Mr.K.T.Shyamkumar in
 W.A.Nos.703 and 693 of 2026

Mr.P.B.Krishnan (Sr.) instructed
 by Mr.Sabu George in W.A.No.720
 and 729 of 2026

ORDER

Soumen Sen, C.J.

We have heard the learned counsel for the parties in extenso with regard to the grant of an interim order. Earlier, we had passed an order directing the parties to maintain *status quo*.

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2. The issue relating to the disqualification of four Directors, out of whom two are the appellants in these appeals, has been heard along with the appeals preferred by the company against the impugned judgment. Elaborate submissions have been made by the learned counsel for the parties with regard to the legal Status of the Aruvipuram Sree Narayana Dharma Paripalana Yogam (for short “the SNDP Yogam”).

3. The SNDP Yogam appears to be an existing company within the meaning of the Companies Act, 1913 and continued to function as a company until the Kerala Non-Trading Companies Act, 1961 came into operation. Even thereafter, litigation continued between the parties with regard to the applicability of the Companies Act, as amended from time to time, to the SNDP Yogam. In this context, the earliest reference is to an order passed by the Division Bench of this Court in **P.C. Aravindhan v. M.A.Kesavan and Others**¹ dated 28 November 1972 wherein the Division Bench considered the legal validity of

1 1973 KHC 19

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Regulation 47 of the 1966 Articles of Association of SNDP Yogam, which, essentially pertained to the voting rights of the shareholders of the said company. The said appeal was disposed of with the following observations:

“21. The learned Judge has observed that in view of the fact that there are more than 60,000 members in the roll of the company it is difficult to convene a meeting of large body of members for the purpose of electing the Board of Directors and transacting the business of the company. The learned Judge, therefore, thought that the restriction of the time imposed by Regulation.47 is necessary for the interest of the company. We do not think that this argument is sufficient to take away the rights of a shareholder which is inherent in him to administer the affairs of a company of which he is a member. Even if there is any such difficulty, it is open to the company to take advantage of S.25(6) of the Companies Act. We therefore, allow the appeal to the extent of modifying the decision of the learned single Judge and declaring Regulation.47 in Ext. P1 void.

22. In pursuance to the direction contained in the decision of the learned single Judge the administrators appointed by him have conducted an election on the basis of Ext. P1. We do not want to nullify that election. The Board of Directors, who are now in office will continue for the remaining part of their term. But before the expiry of the term a fresh election of the Board of Directors will be conducted by those in office on the basis of Ext. P1 without taking notice of Regulation.47 therein. If before the expiry of that term the existing Board of Directors do not conduct an election of the Board of Directors or if they are unable to conduct any such election, the administrators appointed by the learned single Judge will take control of the affairs of the company and then conduct an election as contained in this judgment. The appeal is allowed. We also set aside the direction of the learned single Judge making the appellant liable for costs in the proceedings before him. We make no order as to costs.”

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4. The judgment aforesaid would show that reference to Section 25(6) of the Companies Act was intended to get over any difficulty that the company might face in implementing the said directions. Thereafter, the company continued functioning and it appears, was filing annual returns with the Registrar Of Companies. The question whether the company would be governed by the Kerala Non-Trading Companies Act, 1961 or the Companies Act, 1956, however continued to loom large, as in 2005, some shareholders filed an application before the High Court of Delhi seeking permission under Section 399(4) of the Companies Act, 1956 for intervention by the Central Government to take over the management on the alleged grounds of oppression and mismanagement. There are observations in different judicial proceedings till about 2020 with regard to the obligation on the part of the Central Government to decide whether the company would be eligible for exemption under Section 25 of the Companies Act. The company, as it appears, was enjoying an exemption granted by the Central Government on 20 August

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1974 under Section 25(6) following the judgment in **P.C.Aravindhan** (Supra) and continued to enjoy such exemption till a judgment was delivered on 24 January 2022 in W.P.(C) Nos.8382 of 2020 and 1385 of 2021. The said judgment was, however, set aside by a Co-ordinate Bench in W.A.No.2023 of 2024 and connected cases on 19 December 2025. The relevant observations of the Co-ordinate Bench are as follows:

“44. We are afraid that we are unable to offer imprimatur to the contention supra for several reasons. For the first, 'the Yogam' is admittedly a company and not an entity within the sweep of Article 12 of the Constitution of India. For the second, every company, as also its Memorandum and Articles of Association, is incorporated and are registered under the mandatory scheme of the applicable statutes. Ineluctably, variation, repeal, modification or change of the terms or articles of the Memorandum or Articles of Association of any company can be obtained only through the procedure statutorily prescribed. Members of companies, normally, can never be allowed to invoke Article 226 of the Constitution of India for this, by approaching Writ Courts; and any such endeavour will have to be strongly discouraged. We are sure in our mind that a writ petition under Article 226 of the Constitution of India, assailing provisions and articles of the documents of incorporation of a company is invariably incompetent and not maintainable. The aggrieved persons will, axiomatically, have to invoke the specific and efficacious alternate statutory processes and remedies, if they are so desirous.

45. Turning to the specifics of this case, the challenge to Article 44 of the Articles of Association of 'the Yogam' is edified solely on the contention that 'the impugned order' of the Government of India, dated 20.08.1974, is illegal because the said Government had

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no power to issue it; and, alternatively, because, it has now become inoperative after the Companies Act, 2013, has come into force.

46. As already discernible, it is our decision to relegate consideration of the first of the afore limbs to the Government of India for reasons discussed. The second limb, though impelled alternatively, is, in effect, an adjunct one, since an opinion on it will primarily depend and turn on the decision on the first one.

47. Further, even in the event it is held that 'the Yogam' is governed by the Companies Act, 1956; and consequently, the Companies Act, 2013, the contention that 'the impugned order' of the Government of India stands inoperative and resultantly that Article 44 of the Articles of Association is inept, is one embedded in mixed questions of facts and law. As opined by us earlier, in normal circumstances, an attempt to vary, modify, replace or change the terms and articles of the documents of incorporation of a company has to be initiated and completed as per the procedure and mandate stipulated by the applicable Acts and Rules. However, in the peculiar factual scenario presented in this case, we are of the considered opinion that even this issue requires to seize the attention of the competent Authority of the Government of India because, both aspects necessitate to be considered and decided together — they being adjunct, though alternatively impelled.

48. In denouement, we allow these appeals and set aside the impugned judgment of the learned Single Judge dated 24.01.2022, as also the order dated 05.11.2024 in C.M.Appln.Nos.1/2024 in unnumbered RPs in WP(C) Nos.1385 of 2021 and 8382 of 2020; consequently, directing the competent Authority of the Government of India, to act in terms of the judgment of the High Court of Delhi dated 09.02.2009 in WP(C) Nos.22699/2005 and 22701/2005, after affording necessary opportunities to both sides, without any avoidable delay. We record that the learned ASGI has undertaken that this exercise will be completed not later than three months from the date of receipt of a copy of this judgment and that all the parties to this lis will be notified and heard appropriately.”

5. The Co-ordinate Bench has given a detailed

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reasoning for setting aside the impugned judgment dated 24 January 2022 and had directed the competent authority of the Government of India to act in terms of the judgment of the High Court of Delhi dated 09 February 2009 in W.P. (C) Nos.22699 and 22701 of 2005 after affording necessary opportunities to both sides, without any avoidable delay.

6. The learned Single Judge though in Paragraph 32 of the impugned judgment has referred to the said judgment, however, refused to follow the same purportedly in view of the judgment dated 27 May 2022 in R.F.A.No.843 of 2009. The said appeal arose out of a decree passed in a suit filed under Section 92 of the Code of Civil Procedure for framing of a scheme. The decree was challenged by the SNDP Yogam in which it appears that the judgment dated 24 January 2022 was relied upon in disposing of the matter. It is elementary that a judgment has to be read contextually. The observation that was relied upon by the Co-ordinate Bench in the R.F.A. was as to whether there was a necessity of the scheme being formulated in a suit filed under Section 92 of the Code of Civil Procedure and the

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said judgment cannot be read as an authority for the issue needs to be decided in this appeal. Further, it appears that the judgment of the Co-ordinate Bench dated 27 May 2022 in the R.F.A. has been stayed by the Hon'ble Supreme Court on 12 July 2024 and hence, by any stretch of imagination, the judgment that was set aside by a Co-ordinate Bench that concerned issues which are similar to the issues in the subsequent writ petition, could have been ignored in deciding the writ petition. Moreover, *prima facie* it appears from the order of Inspector General of Registration that rules with regard to DIN as applicable to the State of Kerala, have not yet been framed and as such, the present appellants cannot be held guilty of contravening any provisions of the Companies Act by which they can be asked to provide DIN although they possess a DIN under the Companies Act, 2013.

7. Another aspect of the matter which seems to have escaped the attention of the learned Single Judge is whether the Directors could be disqualified if the company failed to file its annual returns as it is by reason of such

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failure that the Directors also become disqualified. The object of the said provision is to ensure that the Directors remain vigilant and act as the organs of the company, through whom the company functions. It appears that from 2009 to 2019, the original records had been lying before this Court in relation to the said company which was entangled in various litigations and thereby, the decision taken by the Inspector General of Registration in condoning the delay in filing the returns by the company, *prima facie*, does not appear to be unreasonable or unjustified.

8. The aspect with regard to the continuation of the present appellants as Directors due to alleged acts of omission or commission and it is undesirable for them to function as directors could be a subject matter of an independent proceedings which are not required to be gone into in this proceedings as the writ petition would be maintainable only against the order of the Inspector General of Registration passed in discharge of a statutory function and the limited scope of judicial review would be to find out whether in the given facts and circumstances of the case,

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the Inspector General of Registration was justified in extending the time for filing the returns in exercise of powers under Section 460 of the Companies Act, which, by reason of application of the Companies Act *mutatis mutandis*, as clearly envisaged under the Scheme of the Kerala Non-Trading Companies Act, 1961, would become applicable.

9. Under such circumstances, we stay the impugned judgment. The appeals shall be listed for final disposal in the monthly list commencing from 1 June, 2026. The continuation of the present appellants in the existing company or any other company in which they are presently functioning as Directors would be subject to the result of these appeals.

Sd/-
Soumen Sen
Chief Justice

Sd/-
Syam Kumar V.M.
Judge

ds 23.03.2026