

**IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR. JUSTICE RAJA VIJAYARAGHAVAN V
&
THE HONOURABLE MR. JUSTICE K. V. JAYAKUMAR
Tuesday, the 9th day of June 2026 / 19th Jyaishta, 1948**

DBAR NO. 1 OF 2026

**IN THE MATTER OF TRAVANCORE DEVASWOM BOARD - SABARIMALA DEVASWOM - SPECIAL
INTERIM REPORT ON THE VERIFICATION OF ABHISHEKA NEYY PRASADAM (AADIYA SISHTAM
NEYYU) - DURING 1201 ME MANDALAM & MAKARA VILAKKU FESTIVAL**

PETITIONER:

**THE JOINT DIRECTOR
KERALA STATE AUDIT DEPARTMENT, TRAVANCORE DEVASWOM BOARD,
NANDANCODE, THIRUVANANTHAPURAM, PIN - 695003**

BY GOVERNMENT PLEADER



RESPONDENT:

**THE SECRETARY
TRAVANCORE DEVASWOM BOARD, NANTHANCODE, THIRUVANANTHAPURAM,
PIN - 695003**

BY STANDING COUNSEL FOR TRAVANCORE DEVASWOM BOARD

**THIS DEVASWOM BOARD AUDIT REPORT HAVING COME UP FOR ORDERS AGAIN
ON 09/06/2026 ALONG WITH CONNECTED CASES, UPON PERUSING THE REPORT AND
THIS COURT'S ORDER DATED 02/06/2026, THE COURT ON THE SAME DAY PASSED
THE FOLLOWING:**

TUESDAY, THE 9TH DAY OF JUNE 2026

DBAR No. 1 of 2026

THE JOINT DIRECTOR

VS

THE SECRETARY

ADVS FOR PETITIONER/S:

GOVERNMENT PLEADER

ADVS FOR RESPONDENT/S:

SSCR No. 3 of 2026

SUO MOTU

VS

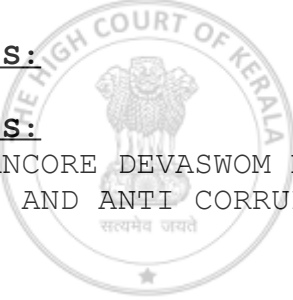
STATE OF KERALA & OTHERS

ADVS FOR PETITIONER/S:

NIL

ADVS FOR RESPONDENT/S:

SHRI.G.BIJU, SC, TRAVANCORE DEVASWOM BOARD, SRI.RAJESH A.,
SPL. G.P. (VIGILANCE AND ANTI CORRUPTION BUREAU)



**RAJA VIJAYARAGHAVAN V.,
&
K.V. JAYAKUMAR, JJ.**

DBAR No. 1 of 2026 & SSCR No. 3 of 2026

Dated this the 9th day of June, 2026

ORDER

Raja Vijayaraghavan V, J.

The Special Interim Report has been filed by the Joint Director of the Kerala State Audit Department, Travancore Devaswom Board Audit Wing, pursuant to the verification of Abhisheka Neyy Prasadam (Adiya Sishtam Neyy) conducted during the 1201 M.E. Mandalam and Makaravilakku Festivals at Sabarimala.

2. After a careful perusal of the report, this Court had noticed that the audit party had detected serious irregularities in the accounting process relating to Adiya Sishtam Neyy. The audit report also disclosed significant deficiencies at the two ghee collection centres. It was specifically observed that no volumetric measurement of the quantity of ghee was undertaken at the stages of collection, filtration, or post-filtration. The audit party had also placed before this Court a series of findings indicating systemic deficiencies in the manner in which the collection, processing, and accounting of ghee were being carried out. This Court had raised grave concerns regarding the accuracy, reliability, and transparency of the entire accounting process.

3. In SSCR No. 3 of 2026, the Special Commissioner, Sabarimala, has also submitted a report bringing to the notice of this Court allegations of large-scale misappropriation at the Ghee Sale Counter functioning at Sannidhanam. The allegations contained therein, when read together with the findings of the Audit Wing, disclose matters of considerable seriousness warranting close scrutiny.

4. Taking note of the gravity of the allegations, this Court, by a detailed order dated 13.01.2026, directed the Chief Vigilance and Security Officer to forward the complaint dated 10.01.2026 to the Director, Vigilance and Anti-Corruption Bureau. We had further directed the Director, Vigilance and Anti-Corruption Bureau, to constitute a team of upright, competent, and experienced officers and to initiate steps for registration of a crime on the strength of the report dated 10.01.2026 submitted by the Chief Vigilance and Security Officer. Thereafter, several consequential orders were issued in the aforesaid SSCR as well as in DBAR No. 1 of 2026 with a view to ensuring a fair, effective, and comprehensive investigation into the allegations.

5. When the matter was taken up on 29.05.2026, the Deputy Superintendent of Police, Vigilance and Anti-Corruption Bureau, Pathanamthitta Unit, placed before this Court a detailed investigation report. From the report, it can be seen that the Vigilance officers were convinced that the Travancore Devaswom Board suffered a loss of ₹17,14,460 on account of misappropriation in the sale of Abhisheka Neyy Prasadam (Adiya Sishtam Neyy) through four counters functioning at Sannidhanam during the period from 17.11.2025 to 27.12.2025.

6. However, the Vigilance has taken the view that, owing to the absence of proper maintenance of records, it was not possible to fix individual responsibility upon the employees of the Board who functioned as Temple Special Officers and counter staff during the relevant period. It is stated that all 43 employees arraigned as accused are collectively responsible for the loss occasioned to the Board. The Vigilance has, therefore, recommended that stringent departmental action be initiated against the employees concerned to prevent recurrence of similar incidents in future. The report further seeks permission to file a final report before the Enquiry Commissioner and Special Judge (Vigilance), Kollam, treating the case as "Further Action Dropped" as against Accused Nos. 1 to 43, except Accused No. 3, Aneesh M.T., and Accused No. 14, Sunil Kumar K.R.. They have also recommended disciplinary proceedings under the Kerala Civil Services (Vigilance Tribunal) Rules, 1960, together with recovery of the loss sustained by the Board. Certain other recommendations have also been incorporated in the report.

7. Having carefully gone through the report, we find that the crime was originally registered, inter alia, for offences punishable under Section 13(2) read with Section 13(1)(a) of the Prevention of Corruption Act, 1988, as well as under various provisions of the Bharatiya Nyaya Sanhita. The allegations, therefore, were not confined merely to administrative lapses or procedural irregularities but involved suspected acts of criminal misconduct, breach of trust, misappropriation, and corruption involving public servants entrusted with public property.

8. It is evident from the report that the investigating agency has succeeded in collecting the relevant documents pertaining to the transactions in question and has also concluded that the accused fall within the definition of "public servants" under Section 2(c) of the Prevention of Corruption Act. The report further reveals that Accused Nos. 1 to 3 functioned as Temple Special Officers, while Accused No. 4 was the Executive Officer. Accused Nos. 5 to 43 were deployed as counter staff, also referred to as Santhis.

9. The materials placed before us indicate that the packed ghee, produced in a mechanised packing unit, was entrusted to the Temple Special Officers. As per the procedure prescribed by the Travancore Devaswom Board, the movement and distribution of the ghee are required to be documented through two principal records, namely, the Temple Charge Mahazar (Charge Handover Mahazar) and the Ghee Mahazar Book. The responsibility of the Temple Special Officer is to ensure proper distribution of adequate quantities of ghee to the various sales counters. The counter staff, namely Accused Nos. 5 to 43, received the ghee packets and recorded the same in the register commonly referred to as the "Kutti Book". In addition, ticket sales were required to be recorded in the Ticket Stock Register maintained for that purpose.

10. The Vigilance has concluded, on the basis of the entries available in the Kutti Book, that ghee packets were in fact entrusted to the counter staff by the Temple Special Officers. However, according to the Vigilance, no material could be collected to establish the exact quantity of ghee packets entrusted to each

individual member of the counter staff. It is also not in dispute that, after effecting sales, the counter staff were duty-bound to remit the daily collections into the bank and properly account for the proceeds.

11. The report further discloses that documentary records such as the Challan Counter Sign Register and the Duty Detailing Statement were available and had been examined during the course of the investigation. These records clearly establish the deployment of Accused Nos. 5 to 43 at the relevant counters during the period in question. Significantly, the Vigilance has itself concluded that there was entrustment of ghee packets to the counter staff, that they were under a corresponding duty to account for the same, and that there was dereliction of such duty. Having arrived at such findings, the recommendation to close the matter on the ground that the exact quantity entrusted to each employee could not be determined appears, prima facie, to be incongruous with the nature of the findings recorded.

12. We also notice that, pursuant to the order dated 13.01.2026, a special investigation team had initially been constituted under the leadership of a Superintendent of Police. It appears from the records that the said officer subsequently superannuated from service and that the present report has been submitted by the Deputy Superintendent of Police, Vigilance and Anti-Corruption Bureau, Pathanamthitta Unit.

13. A reading of the report, the statements recorded, and the conclusions ultimately drawn gives the distinct impression that the investigation has proceeded

on the premise that the matters disclosed constitute merely administrative lapses arising out of defective record maintenance. The tenor of the report appears to minimise the significance of the findings relating to entrustment, accountability, and the consequential loss caused to the Travancore Devaswom Board.

14. We are unable, at this stage, to readily subscribe to such an approach. It must be borne in mind that the investigation directed in the present case was not intended merely to ascertain whether there were administrative lapses in the maintenance of records. The investigation was ordered for the specific purpose of identifying the causes and circumstances that resulted in a loss of ₹17,14,460 to the Travancore Devaswom Board on account of the misappropriation alleged to have occurred in the sale of Abhisheka Neyy Prasadam (Adiya Sishtam Neyy) through four counters functioning at Sannidhanam during the period from 17.11.2025 to 27.12.2025. The materials placed before this Court also indicate that the irregularities in question were not confined to the aforesaid period alone, but are alleged to have existed even prior thereto and continued thereafter as well.

15. It was in the backdrop of these serious allegations, involving public funds entrusted to the administration of one of the most important pilgrimage centres in the country, that this Court directed the constitution of a Special Investigation Team. The object of such investigation was to ascertain not merely the quantum of loss suffered by the institution, but also the manner in which the loss occurred, the systemic deficiencies that enabled it, and, most importantly, the persons responsible therefor. The materials collected during the course of

investigation disclose entrustment of property, a corresponding duty to account for the same, failure to discharge that duty, and a consequential loss to the institution. The investigation further reveals that the persons involved are public servants entrusted with fiduciary responsibilities in the administration of temple funds and offerings. In such circumstances, the matter cannot be viewed solely through the lens of administrative negligence or defective record maintenance. Where the investigation itself reveals substantial monetary loss, unexplained deficiencies in accounting, entrustment of property, and failure to account for the same, a deeper examination becomes imperative to determine whether the facts disclosed attract the ingredients of the penal provisions originally invoked, including those under the Prevention of Corruption Act, 1988, and the Bharatiya Nyaya Sanhita. These are matters that require a thorough, independent, and objective evaluation, particularly in view of the findings already recorded during the investigation.

16. In our considered view, this is a fit case where the entire matter requires reconsideration by a senior officer of impeccable integrity, proven competence, and adequate experience. We are, therefore, of the opinion that the materials collected during the investigation ought to be independently re-evaluated by such an officer so as to ascertain whether the facts disclosed make out offences punishable under the Prevention of Corruption Act, 1988, and the relevant provisions of the Bharatiya Nyaya Sanhita.

17. Accordingly, we direct the additional 7th respondent in SSCR No. 3 of 2026 to forthwith entrust the entire matter, together with all records and materials

collected during the investigation, to a senior officer of proven competence, integrity, and experience. The said officer shall independently examine the entire records, re-evaluate the findings contained in the present report, and place a comprehensive report before this Court within a further period of four weeks, indicating whether offences punishable under the Prevention of Corruption Act, 1988, and the relevant provisions of the Bharatiya Nyaya Sanhita are made out against any of the accused persons.

Post on 15.07.2026.



Sd/-

**RAJA VIJAYARAGHAVAN V,
JUDGE**

Sd/-

**K.V. JAYAKUMAR,
JUDGE**

APM