IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE RAJA VIJAYARAGHAVAN V

&

THE HONOURABLE MR.JUSTICE K. V. JAYAKUMAR

MONDAY, THE 17TH DAY OF AUGUST 2026 / 26TH SRAVANA, 1948

WP(C) NO.39814 OF 2025

PETITIONER :-

K.B.SUMOD, AGED 55 YEARS
BALA NIVAS, CIVIL LANE , AYYANTHOLE,
THRISSUR, PIN - 680 003

BY ADV SMT.ANUPAMA SUBRAMANIAN

RESPONDENTS :-

1. STATE OF KERALA
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVERNMENT
REVENUE (DEVASWOM DEPARTMENT), GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695 001

2. THE COCHIN DEVASWOM BOARD
ROUND NORTH, THRISSUR REPRESENTED BY ITS SECRETARY,
PIN - 680 001

3. THE DEVASWOM COMMISSIONER
COCHIN DEVASWOM BOARD, ROUND NORTH,
THRISSUR, PIN - 680 001

4. ASSISTANT DEVASWOM COMMISSIONER,
VADAKKUMNATHAN DEVASWOM, THRISSUR GROUP,
SWARAJ ROUND NORTH, THRISSUR, PIN - 680 001

5 THE DEVASWOM MANAGER
SREE VADAKKUMNATHAN TEMPLE DEVASWOM ROUND NORTH, THRISSUR, PIN - 680 001

BY SRI.K.R. SUNIL, SPL.GP
BY SRI.K.P. SUDHEER, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29.07.2026 ALONG WITH DBP No.13/2026, THE COURT ON 17.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE RAJA VIJAYARAGHAVAN V

&

THE HONOURABLE MR.JUSTICE K. V. JAYAKUMAR

MONDAY, THE 17TH DAY OF AUGUST 2026 / 26TH SRAVANA, 1948

DBP NO.13 OF 2026

IN THE MATTER OF COCHIN DEVASWOM BOARD - REPORT NO. 81/2025 IN COMPLAINT NOS. 178/2025, 136/2025 & 281/2025 - COMPLAINTS ALLEGING MISAPPROPRIATION OF DEVASWOM FUNDS AND OTHER ISSUES BY DEVASWOM COMMISSIONER - SUO MOTU PROCEEDINGS INITIATED--REG

PETITIONER/COMPLAINANTS :-

1. **NARAYANANKUTTY K (COMPLAINT No.178/2025)**
   28/575/3, PALIYAM ROAD, THRISSUR - 680 001

2. **MOHANDAS N.K (COMPLAINT No.136/2025)**
   KOCHAMKUNNUMALAYIL VEEDU, CHOTTANIKKARA P.O., ERNAKULAM

3. **RAMACHANDRAN (COMPLAINT No.281/2025)**

BY ADV SMT.SMT.RESMI A.

RESPONDENTS :-

1. **THE COCHIN DEVASWOM BOARD**
   REPRESENTED BY ITS SECRETARY,
   ROUND NORTH, THRISSUR - 680 001

2. **THE DEVASWOM COMMISSIONER**
   COCHIN DEVASWOM BOARD, ROUND NORTH,

THRISSUR - 680 001

ADDL.3 THE SENIOR DEPUTY DIRECTOR
KERALA STATE AUDIT DEPARTMENT,
COCHIN DEVASWOM AUDIT, THRISSUR

IS SUO MOTU IMPLEADED AS ADDITIONAL 3RD RESPONDENT VIDE ORDER DATED 30/01/2026 IN DBP.NO.13/2026

BY SRI.P.RAMACHANDRAN, AMICUS CURIAE
BY SRI.K.R.SUNIL, SPL.GP
BY SRI.K.P.SUDHEER, SC, CDB

THIS DEVASWOM BOARD PETITION HAVING COME UP FOR ADMISSION ON 29.07.2026 ALONG WITH WP(C)No.39814/2025, THE COURT ON 17.08.2026 DELIVERED THE FOLLOWING:

JUDGMENT

W.P.(C) No.39814 of 2025 & DBP No.13 of 2026

Dated this the 17th day of August, 2026

K. V. Jayakumar, J.

In this writ petition and in the DBP, allegations were raised against the Devaswom Commissioner with regard to the misappropriation of Devaswom funds.

2. The writ petitioner, Sri. K. B. Sumod states that he is an ardent devotee of Lord Vadakkumnathan, the presiding deity of Thrissur Sree Vadakkumnatha Temple. It is stated in the writ petition that the 2nd respondent, Cochin Devaswom Board, has allotted B1 quarter for the Devaswom Commissioner, Sri. S. R. Udayakumar.

3. The petitioner asserts that the 2nd respondent has earmarked substantial funds for the renovation of the aforesaid quarter, which is more than 100 years old. The 3rd respondent has spent considerable amounts for the repairs of the very old residential quarter. The petitioner has filed a complaint

before the 2nd respondent highlighting the irregularity in the income and expenditure for the purchase of a Maruti S-Cross Car for an amount of Rs.17 lakhs. ExtP1 is the true copy of the complaint.

4. Moreover, it is alleged that the 3rd respondent has expended huge amounts for the purchase of household articles like Washing Machine, Refrigerator, LED Television, Water Purifier, Geyser and Induction Cooker. Ext.P2 is the copy of the order issued by the 3rd respondent approving an amount of Rs.2,33,000/- for the purchase of the household articles. The petitioner further states that on 15.03.2025, the 3rd respondent issued an order allocating funds for the purchase of an air conditioner. The petitioner further alleges that the 3rd respondent has spent an amount of Rs.8,800/- for the purchase of new curtains for B1 quarter.

5. It is in this backdrop that the petitioner approached this Court seeking the following relief:-

> "(i) Direct the 2nd respondent to act upon Exhibit P1 complaint submitted by the petitioner dated 03.07.2025."

6. DBP No.13/2026 has been registered suo motu based on the Report No.81/2025 of the learned Ombudsman in Complaint Nos.178/2025,

136/2025 and 281/2025.

7. The learned Ombudsman has received three separate complaints from Mohandas, Ramachandran and Narayanankutty K.

8. The issue highlighted in the complaint of Sri. Mohandas is that the Devaswom Commissioner, Sri. S. R. Udayakumar, has replaced his old car and purchased a new car, spending about Rs.17 lakhs. It is further alleged in the complaint that the Commissioner has spent huge amounts, misusing his position as Devaswom Commissioner, for modification of his official quarter, purchase of utensils and articles for furnishing his quarter, violating the Service Rules. It is alleged that all these funds were spent from the public money generated from the temple by way of Kanikka and other vazhipads. It is alleged in the complaint that the temple funds are misappropriated and misutilised by the Commissioner.

9. Sri. Ramachandran and Sri. Narayanankutty have also submitted complaints with more or similar allegations.

10. The Board has ordered a vigilance enquiry in this matter. A copy of the report of the Chief Vigilance Officer was annexed along with the report as Annexure 04.

11. The Secretary, Cochin Devaswom Board has filed a report before the learned Ombudsman stating that all these actions of the Commissioner were supported by the orders of the Board and proper vouchers were submitted to the Board. The learned Ombudsman has forwarded the complaints along with his report to this Court since the writ petition filed by Sri. K. B. Sumod is pending before this Court.

12. The learned Ombudsman, after considering all the aspects of the matter, has concluded his report in the following manner :

> "12. It may be mentioned here that in the Vigilance report, it was mentioned that these aspects will have to be considered by the Audit Department as to whether the Devaswom Commissioner is entitled to spend so much amount, considering his grade and status and that was not considered by the Board, while taking the decision referred to the report dated 24.11.2025. This aspect may also be considered by the Hon'ble High Court, while considering the matter along with WPC 39814/2025, pending before the Hon'ble High Court."

13. The additional respondent No. 3 in DBP No. 13/2026, the Deputy Director, Kerala State Audit Department, has placed on record an affidavit. It is stated in the affidavit that the Audit Wing has verified the complaints alleging misappropriation of Devaswom funds by Sri. S. R. Udayakumar, the Devaswom Commissioner. It is further stated in the affidavit that Sri. Udayakumar S.R. was appointed as the Devaswom Commissioner, Cochin Devaswom Board vide Order

No. 1660/2024/RD dated 15.07.2024, and the appointment was approved by the Board as per Order No. M.865/2017 dated 22.08.2024. He assumed charge on 24.08.2024. It is stated in the affidavit that his total salary is Rs.1,41,781/-. The said appointment was ratified by this Court on 06.08.2024 in DBP No. 44 of 2024. The Commissioner was appointed on a deputation basis, and his tenure was extended for further periods as per the request of the Board.

14. In the affidavit, it is further stated that the Commissioner of Cochin Devaswom Board is eligible for allotment of a residential quarter as per the Rules for Allotment of Cochin Devaswom Board Quarters. However, there is no provision for granting furnished residential accommodation to the employees of the Cochin Devaswom Board.

15. Vide Order dated 27.08.2024 of the Cochin Devaswom Board, the quarter No.B1 was allotted to the Commissioner and thereafter, necessary repairs and maintenance work of the quarter was done.

16. As per Board Order No.M5-13794/24 dated 29.11.2024, sanction was accorded for the purchase of household articles and furniture for the said quarter allotted to the Commissioner. Accordingly, the Duffedar of the Devaswom Board was entrusted with the duty to procure the following

household articles for the residential quarter :

Sl. No.	Items Purchased	Order No. and Date and amount	Vender's Name	Invoice No.	Total Amount of the Invoice (₹)
1	Orion 60B EL 110@10546.88, Star 12V 1125 VA HUPS@6440.6B, Trolly@1186.44	M5-13794/24 dated 12.02.2025 ₹22,500/-	M/s. Chorottil Exide Soppe	B2C/624/24-25 Dated 28.01.2025	22,500
2	Washing Machine LG @25900, LED TV Samsung-43"@44750, Fridge IFB@33250, EF Aquaguard@15400, Cgc Water heater@4500, Pigieon Cooker@3750	M5-13794/24 dated 12.02.2025 ₹2,33,000	M/s.Classic Appliances	CA/445/24-25 Dated : 24.01.2025 Dated : 03.02.2025	1,27,550
3	A/C Lloyd 1T 2 Nos.-@42300.01, Vguard Stabilizer 2 Nos. @2850, Cgc Axial Air Exhauster Fan 3 Nos.-@ 1550, Cg Hiflo wave plus wall fan 3 Nos.-@3500			CA/460/24-25 Dated : 03.02.2025	1,05,450
4	Window Cloth curtain 133 Sq.F. @70	M5-13794/24 dated:12.02.2025 ₹8,800	Sri. P. S. Sivadasan, M/s.LAGA Bags and Curtains	Dated : 27.01.2025	8,800
5	Cot wooden 75x60" Size (2Nos)@15400/- Diwan Coat@9500, 3 seater sofa (single 2 Nos.)@25500, Dining Table round 3lx3f@13250, Dining Chair wooden 4	M5-13794/24 dated:12.02.2025 ₹155850	Smt. Sajitha Menon, M/s. United Enterprise	Dated : 27.01.2025	155850

	Nos.@3750, Table steel 4x2 heavy size 2 Nos.@10250, Visitors chair with arm 2 Nos.@4900, Revolving executive chair 2 Nos.@6750, Mattress (75x60x5 size) 2 Nos.@9000				
6	A/C Stand 2 Nos.@ 1500, Inlet House Pipe and Plug 2 Nos.@400	M5-13794/24 dated:15.03.2025 @3800	Classic Appliances	Dated : 15.02.2025	3800
Total					4,23,950

17. The old car which was used by the Devaswom Commissioner (Ford EcoSport No.KL 08 BU 9045) was replaced with a new vehicle, KL 08 CD 4120 (Maruti Grand Vitara). In paragraph No.3.6.12 of the Audit Report of the Cochin Devaswom Board for the year 2023-24 in DBAR No.5/2025, the irregularity with respect to the purchase of a new car was noted by the Audit Department.

18. As per order No.M5-1604/2020 dated 10.12.2024, the Cochin Devaswom Board has provided a budget allocation of Rs.15 lakhs for the year 2024-25 for the purchase of a new vehicle for the official use of the Devaswom Commissioner. The reason for the replacement of the old car stated is that it had a serious braking issue, causing a threat to passenger safety, as per the order dated 10.12.2024.

19. It is further stated in the affidavit that as per the revised guidelines issued in the Government Order No.45/2019/PWD dated 16.10.2019, a light motor vehicle can be considered for disposal only if the vehicle has completed 3 lakh kilometres or completed 10 years of service. However, the Ford EcoSport vehicle which was used by the Commissioner was registered only on 27.02.2020 and covered only 86,419 kilometres as on 04.06.2025. The decision to replace the old vehicle with a new one did not satisfy the criteria prescribed in the above Government Order.

20. In the affidavit, it is also stated that the details of expenditure incurred for the purchase of the light motor vehicle Maruti Grand Vitara. The total amount spent for the new car and the accessories would come to Rs.14,63,301/-. It is further stated in the affidavit that a total amount of Rs.28,44,313/- was expended from the Devaswom funds for the repairs of the quarter, for the purchase of household articles and furniture and the purchase of a new vehicle. The item wise details are specifically stated in the affidavit as follows :

Sl. No.	Description	Amount (₹)
1.	No.B1 quarters Repair Civil works	8,24,738

2.	No.B1 quarters Repair Electrical works	1,32,324
3.	Purchase of household articles and furniture	4,23,950
4.	Purchase of new Official vehicle	14,63,301
Total		**28,44,313**

Moreover, an amount of Rs.12,78,822/- is payable to the contractor for the repair work executed by him.

21. In the affidavit, it is stated that the substantial expenditure incurred towards furnishing the quarter is not supported by any specific legal provision. Furthermore, the replacement of the existing official vehicle and the purchase of a new vehicle were effected without obtaining expert opinion and without complying with the prescribed disposal norms.

22. Sri. K. R. Sunil, the learned Special Government Pleader submitted that substantial amounts were expended by the Devaswom Commissioner and the Board for effecting repairs of the residential quarter, the purchase of household articles like air conditioner, refrigerator, etc. and for the purchase of a new car. According to the learned Government Pleader, these expenses were incurred in violation of the existing Rules and Regulations.

23. Smt. Anupama Subramanian, learned counsel for the writ petitioner, submitted that the 3rd respondent Commissioner has expended

substantial amounts for the renovation and repairs of his residential quarter, which was about 100 years old. The Commissioner has also purchased a brand new Maruti S-Cross car, spending a huge sum of Rs.17 lakhs. The learned counsel would further submit that there is no justification on the part of the Board and its Officers for expending substantial sums for the purchase of a car, renovation of quarters and other luxurious things while the Board is finding it difficult to manage 409 temples under their control.

24. The learned counsel has pointed out that the Board and its Officers should exercise due diligence while spending the public money collected from the devotees for the welfare of the deity and that of the Bhakthas. The learned counsel has pointed out that most of the temples under the control of the Cochin Devaswom Board are in a dilapidated condition for want of timely and essential repairs and renovation. She further pointed out that the Devaswom Board now has an annual budget estimating its income and expenditure. However, the Board has no priority list regarding the allocation of funds to be expended during each financial year.

25. Sri. K. P. Sudheer, the learned Standing Counsel, would submit that the Commissioner had expended the amounts for the renovation of his residential quarter, the purchase of a new car, and for the purchase of necessary

household articles after obtaining necessary orders from the Board. The Commissioner has also produced necessary vouchers for the amount spent under various heads. The learned S tanding Counsel submitted that there is no illegality or irregularity in the actions of the Cochin Devaswom Board or the Commissioner.

26. Sri. P. Ramachandran, the learned Amicus Curiae for the Ombudsman, submitted that before spending such huge amounts, the Board has to ensure the entitlement of the Commissioner to incur expenditure under various heads. According to the learned Amicus Curiae, the expenditure incurred by the Board should be considered by the Audit Department.

27. We have heard the submissions of Smt. Anupama Subramanian, learned counsel for the writ petitioner, Smt. Resmi A., learned counsel for the petitioners in DBP No.13/2026, Sri. K. R. Sunil, learned Special Government Pleader for Devasom, Sri. P. Ramachandran, learned Amicus Curiae for the Ombudsman, and Sri. K. P. Sudheer, learned Standing Counsel for the Cochin Devaswom Board, and perused the records.

28. From the records, we find that the purchase of a new Maruti Grand Vitara, expending Rs.14,63,301/- is done violating the revised guidelines issued

in the Government Order dated 16.10.2019. The existing norms do not permit the Commissioner to purchase household articles.

29. We are shocked and dismayed to note that the Board has incurred an expenditure to the tune of Rs.28,44,313/- from the Devaswom funds within a short period for the repairs of the residential quarter, purchase of vehicle and purchase of household articles for an Officer, who was appointed on a deputation basis for a limited period, that too, violating the Rules and Regulations.

30. In paragraph 3.6.12 of DBAR No.5/2025, the Audit Department has noted the irregularities in these transactions.

31. As per Section 73A of the Travancore-Cochin Hindu Religious Institutions Act, 1950, the Devaswom Board is duty-bound to perform the following functions:-

> "(i) to see that the regular traditional rites according to the practice prevalent in the religious institution are performed promptly;
>
> (ii) to monitor whether the administrative staff and employees and also the employees connected with religious rites are functioning properly;
>
> (iii) to ensure proper maintenance and upliftment of the Hindu religious institutions;

(iv) to establish and maintain proper facilities in major temples for the devotees."

32. The grievance highlighted by the writ petitioner is that the Cochin Devaswom Board is expending huge amounts for the purchase of luxurious cars, household articles for the officials, disregarding the norms and guidelines issued by the Government. Least priority is given by the Board for the performance of its duties mandated under Section 73A of the Act.

33. Having considered the facts and circumstances of this case, we are of the view that a direction can be issued to the Board to finalise the audit in view of the objections raised in DBAR No.5/2025. We strongly disapprove and deprecate the actions of the Board and its top officials for incurring expenditure for luxuries and comforts of the officers, violating the norms, Rules and Regulations. The Board shall take utmost care and restraint, while expending the funds of the Devaswom, in future.

34. On careful consideration of the submissions advanced, and the pleadings and the materials placed on record, we deem it appropriate to dispose of the writ petition and the DBP with the following directions:-

1. The Devaswom Board shall finalise the audit objections noted in

DBAR No.5/2025 within an outer limit of three months from the date of receipt of a copy of this judgment.

2. After the finalisation of the audit objections, the Secretary, Cochin Devaswom Board, shall file an affidavit of compliance before this Court along with proceedings issued by the Board with regard to the finalisation of the audit objections, within a further period of one month.

Sd/-

RAJA VIJAYARAGHAVAN V
JUDGE

Sd/-

K. V. JAYAKUMAR
JUDGE

Jvt

APPENDIX OF WP(C) NO. 39814 OF 2025

PETITIONER EXHIBITS

Exhibit P1	**A TRUE COPY OF COMPLAINT DATED 03.07.2025 GIVEN BY THE PETITIONER TO THE 2ND RESPONDENT**
Exhibit P2	**A TRUE COPY OF THE ORDER OF THE 3RD RESPONDENT BEARING NO.M5-13794/24 DATED 12.02.2025**
Exhibit P3	**A TRUE COPY OF INVOICE DATED 24.01.2025 ISSUED BY M/S CLASSIC APPLIANCES TO THE COCHIN DEVASWOM BOARD WITH A TYPED COPY**
Exhibit P4	**A TRUE COPY OF INVOICE DATED 03.02.2025 ISSUED BY M/S CLASSIC APPLIANCES TO THE COCHIN DEVASWOM BOARD WITH A TYPED COPY**
Exhibit P5	**A TRUE COPY OF INVOICE DATED 03.02.2025 ISSUED BY M/S CLASSIC APPLIANCES TO THE COCHIN DEVASWOM BOARD**
Exhibit P6	**A TRUE COPY OF ORDER NO.M5-13794/24 OF THE 3RD RESPONDENT DATED 15.03.2025**
Exhibit P7	**A TRUE COPY OF INVOICE DATED 27.01.2025 ISSUED BY LEGA BAGS AND CURTAINS TO THE 2ND RESPONDENT**
Exhibit P8	**A TRUE COPY OF ORDER M5-13794/24 OF THE 3RD RESPONDENT DATED 12.02.2025**
Exhibit P9	**A TRUE COPY OF INVOICE DATED 28.01.2025 ISSUED BY CHOROTTIL EXIDE SHOPPE, THRISSUR TO THE 2ND RESPONDENT**
Exhibit P10	**A TRUE COPY OF ORDER M5-13794/24 OF THE 3RD RESPONDENT DATED 12.02.2025**
Exhibit P11	**A TRUE COPY OF INVOICE DATED 27.01.2025 ISSUED BY UNITED ENTERPRISES, THRISSUR TO THE 2ND RESPONDENT**
Exhibit P12	**A TRUE COPY OF ORDER M5-13794/24 OF THE 3RD RESPONDENT DATED 12.02.2025**
Exhibit P13	**A TRUE COPY OF ORDER NO.M5-1604/20 OF THE 2ND RESPONDENT DATED 10.12.2024 WITH TYPED COPY**
Exhibit P14	**A TRUE COPY OF GOVERNMENT ORDER G.O.(K) NO.157/2024(FINANCE) DATED 17.11.2024**