

A DIARY
Dated: 08.05.2024

1.	OP No. 40/2013 Al Hidayah Islamic Trust, Palakkad Order not ready. Posted to 03.07.2024
2.	<p>OP No. 148/2013 Thirunakkara Muslim Jama-ath, Kottayam</p> <p>The above O.P. is filed under sections 25, 32 and 70 of the Waqf Act, 1995 seeking to set aside the decision of the respondents to suspend the petitioners from the jama-ath and the letter issued informing the same to the petitioners or in the alternative to direct the respondents to keep in abeyance the order of suspension still the appeals filed by the petitioners before the general body is disposed of, to direct the respondents to accept the subscription from the petitioners for the period 2013-14 and for other related reliefs.</p> <p>According to the petitioners the 1st petitioner was the elected president of the jama-ath committee for the period 2012 to 2013 and petitioners 2 to 4 were the office bearers who were nominated by the 1st petitioner as provided in the bye-law. After the completion of the tenure of the jama-ath committee an election was conducted for the period 2013 to 2014, but the 1st petitioner failed in the said election. According to the petitioners, as per the provisions of the bye-law of the jama-ath the president will be elected by the jama-ath members and the authority to nominate the office bearers is the elected president. After the election of newly elected committee, they had issued a show cause dated 14-06-2013 raising several allegations with regard to the accounts of the waqf, operation of bank account etc. To the show cause notice, the petitioners issued reply stating that they acted in good faith and no malpractice is done as is alleged by the jama-ath committee. Subsequently, the jama-ath committee issued further notice dated 09-07-2013 stating that the explanation given by the petitioners are not satisfactory and hence their were suspended for a period of 5 years. Against the said order the petitioners had submitted an appeal before the general body, but the respondent delayed the conduct of general body and are not accepting subscription from the petitioners. The respondents appeared and submitted a counter stating that the averments in paragraphs 1 and 2 were admitted and subsequently submitted that the petitioners operated the bank account through misrepresentation and impersonation. The respondents raised severe allegations regarding the actions of the petitioners and alleged that there was malpractice during their tenure. The jama-ath committee has got every right to take disciplinary actions against its members and considering the seriousness of the dishonest act</p>

of the petitioner's suspension order was passed and on enquiry it was revealed that joint secretary of the then committee was not at all involved in this matter and hence all further action against him was dropped. Even though the general body meeting was called for to discuss the appeal submitted by the petitioners a general body was called for by the respondents but, due to the unruly behavior of the 15th petitioner and his supporters the president was constrained to disburse the meeting so as to avoid untoward incidents. The respondents further submitted that the yearly subscription from petitioners were received on 12-12-2013 and the allegation contrary to that were denied. The evidence of both the parties were taken through advocate commissioner who had reported that PW1 and 2 were examined from the side of petitioners and Exhibits A 1 to A8 were marked from the side of petitioners and RW1 was examined from the side of respondents and Exhibits B1 to B9 were marked from the side of respondents.

On perusal of the position of PW1 it is seen that he had admitted that the jama-ath committee is receiving yearly subscription from them and also that during suspension period subscriptions were not received. PW2 deposit that even though general body was called for same could not be completed due to chaos. It is seen that the suspension of the petitioners was for a period of 5 years from 2013 and the term of suspension might have expired long back. Hence, the prayer to set aside decision to suspend petitioners from the jama-ath has become infructuous. Even then the jama-ath committee is directed to accept subscription and other amounts due to the jama-ath from the petitioners without any hindrance. On perusal of the audit report for the period 2009 to 2013 it is seen that several defects were pointed out by the auditors and hence the Divisional Waqf Officer, Kottayam is directed to ensure that the defects pointed out in the audit report is cured and the accounts are maintained properly. If any further action is to be taken from the side of Board on the basis of the audit report matter shall be placed before the Board through administrative side. Matter is disposed of accordingly.

3. OP No. 40/2014 Mulavoor Central Muslim Jama-ath, Ernakulam
Order not ready. Posted to 03.07.2024

4. OP No. 20/2014 Kareppadam Muslim Jama-ath, Kottayam
Order not ready. Posted to 03.07.2024

5. OP No. 146/2015 Khadimul Islam palakkazhi Puthen Juma Masjid,
Palakkad
Order not ready. Posted to 03.07.2024

6.	OP No. 30/2018 Chunakkara Thekke Muslim Jama-ath, Alappuzha
7.	OP No. 148/2019 Cheraman Juma Masjid Mahallu Committee, Thrissur
8.	OP No. 12/2019 Kalloor Karnikkal Muslim Jama-ath, Thrissur Order not ready. Posted to 03.07.2024
9.	OP No. 68/2020 Abdul latheef Haji Ismail Sait Trust, Thrissur Order not ready. Posted to 03.07.2024
10.	OP No. 128/2021 Valavu Mahallu Jama-ath, Thrissur order passed on 24.04.2024 vide separate sheet
11.	OP No. 62/2022 Amayoor Juma Masjid, Palakkad Order not ready. Posted to 03.07.2024
12.	OP No. 158/2023 Ponkunnam Muhiyudeen Muslim Jama-ath, Kottayam For steps. Posted to 03.07.2024
13.	<p>OP No. 88/2023 Mundakkayam Varikkani Muslim Jama-ath, Kottayam</p> <p>The above Original Petition is filed, by one Mr. Muhammad Anees.under Section 32, 45, 70 and 71 of the Waqf Act, 1995 seeking an order to conduct audit of accounts of the 1st respondent Jama-ath for the period 2019 to 2023 and to realize the loss of the waqf from the persons who are responsible for such loss, for appointing an impartial Returning Officer for conducting election to the 11 member committee and office bearers using secret ballot method, for appointing an Interim Mutawalli for administering the waqf till a new administrative committee is taken charge in the above waqf and for other related reliefs.</p> <p>The case of the petitioner is that the 1St respondent Jama-ath is an ancient waqf established 100 years ago and it is registered before the Kerala State Waqf Board. The above waqf is a MahalJama-ath having 300 families, and it have 2 acres of land and rented buildings. A madrassa and Khabarstanare also there in the waqf. There is a written bye law and per the said bye law the term of the Jama-ath committee is 2 years. The last election was held on 23.08.2019 and 11 member committee including the 2nd& 3rdrespondent was elected as the president and secretary respectively. The president arbitrarily taking decisions without any discussions and violating the provisions of the byelaw. The construction of the office building was done by spending more than 10 lakhs and the accounts were not submitted before the General Body without considering the objections raised by the committee members. Even though the term of the committee had expired in the year 2021, no steps were taken by the respondents to call the</p>

General Body for presenting accounts of the jama-ath and to conduct an election for electing a new committee as per the bye law and to hand over the administration- to the new committee. As the term of the committee had expired and the expired committee continue in , administering the waqf illegally, it is essential to appoint an Interim - Mutawalli for administering the waqf properly and to appoint a Returning Officer for electing a new committee by conducting a free and fair election in the above Jama-ath in a democratic manner and to handover the administration to the newly elected committee in order to protect the waqf and its properties and also the interest of its beneficiaries.

The petitioners herein had filed I.A. No.76/223 and I.A. No. 77/23 in the above case, one is filed for restraining the respondents from conducting election without the permission of the Board until a new committee is .taken charge after conducting election by the Returning Officer appointed and the other one is for auditing the accounts of the Jama-ath for the period 2019-2023 and to realize the loss of the waqf from the persons responsible for such loss. On 04.05.2023, the Board allowed I.A. 76/23 and directed the respondents not to conduct the election without the prior consent of the Board. The Board also allowed I.A. 77/23 and directed the Divisional Waqf Officer, Kottayam to audit the accounts of the Jama-ath for the period 2019 to 2022.The petitioner had filed I.A. 135/23 to prosecute the respondents for violating the order of the Divisional Waqf Officer of the Board.

The respondents had filed counter stating that the name of the respondent Jama-ath is incorrect and the Mundakayam Jama-ath which was jointly working under the caption Mundakayam-Varikkani Muslim Jama-ath is separated having a membership register of its own and is submitting accounts and reports regularly before the Board. The administrative committee of the Mundakayam Jama-ath consist of 11 members elected from the General Body. These two Jama-aths are standing separately with their own administrative committees. There no bye law is in force after the separation of Mundakayam Jama-ath from Varikkani Jama-ath. There must be a valid bye law for the Jama-ath and the respondents are trying to draft the same. After getting approval of the bye law, election can be conducted peacefully. Even if the appointment of a Returning Officer is necessary for conducting election, it can be decided by the Jama-ath General Body. Auditing for the years 2019-2020, 2020-2021, 2021-2022 and 2022-2023 were already done by three members as decided by the committee and the report will be produced

before the Waqf Board once it is finalized. The Board can appoint an Interim Mutawalli for the administration of the waqf if it is proved that there is mismanagement on the part of the Jama-ath committee. The respondents prayed to dismiss the above OP with the compensatory cost.

On 14.09.2023, the petitioner had filed an I.A. 173/23 for appointing a Returning Officer for conducting election to the Jama-ath in a democratic manner. On 31.10.2023, the respondents had filed counter in the above said I.A. stating that the petitioner making hindrance to the process of taking census in the Jama-ath and petitioner had filed petition before the SHO Mundakayam to stop the census raising serious allegations. There is no dispute or difference of opinion about the functioning of the Jama-ath and the respondent prayed to dismiss the above IA with cost.

On 14.09.2023, the respondents had filed counter in I.A. 135/23 stating that the petitioner has no locus standi to file such a petition. The 1st respondent Jama-ath had already sent the audit report for the period till 31.03.2013. In the year 2014, a request was made before the Waqf Board to change the name of the Jama-ath since Mundakayam Jama-ath is separated from Varikkani Muslim Jama-ath. The request of the Jama-ath is unheeded by the Board and no action was taken by the Board so far. Even if the audit fee amount of Rs. 8,000/- was not deposited before the Divisional Office, the person in charge of Divisional Office has to make an application before the Board for initiating prosecution steps against the respondent. If the petitioner is so particular to have an auditing by the Board, he can very well pay the amount as requested by the Board. The respondent Jama-ath may not be burdened with a huge amount of Rs. 8,000/- for auditing as the committee had already conducted a proper audit of accounts of the Jama-ath. The respondents prayed to dismiss the above petition and to drop the proposed prosecution steps against the respondent with the compensatory cost.

The main prayer in the above OP, auditing the accounts of the Jama-ath was allowed by the Board in I.A. No. 77/2023. In pursuance of the said order direction was given to the jama-ath committee which is duty bound to obey the directions issued from the Board but, the jama-ath committee willfully disobeyed the said direction. The contention of the jama-ath committee that the petitioner is to be directed to pay the audit fee is not maintainable as the petitioner who is a person interested in the waqf had pointed out mistakes and it is not proper to burden him for that. As the respondents failed to pay the audit fee and thereby trying to avoid auditing stating baseless and insufficient reasons the Board finds that they are willfully disobeying the directions issued from the Board and

hence, are liable to be prosecuted. So far Board had not accorded sanction for separating Mundakkayam Jama-ath and Varikkani Jama-ath and same is under consideration of the Board.

On verification of the file and documents, it is evident that the term of the Jama-ath committee had expired in the year 2021, it is only just and proper that a Returning Officer is to be appointed for conducting election in a democratic manner. AS there is dispute with regard to the conduct of election it is highly necessary that election is conducted through secret ballot system and the charge is handed over to the newly elected committee. On the basis of the above findings the following order is passed:

1. Adv.Muhammed Puzhakkara is appointed as Returning Officer for conducting election to the 1st respondent jama-ath through secret ballot system. The returning officer shall prepare voters list and shall conduct election after following all procedural formalities and shall hand over charge to the newly elected committee within a period of 3 months from the date of receipt of the order. The returning officer is entitled for an initial batta of Rs.15,000/- which shall be paid by the committee within one week from the date of receipt of this order. The remaining expenses for the conduct election shall be met from the jama-ath funds.

2. The Divisional Waqf Officer, Kottayam shall take prosecution steps against the jama-ath committee if they fail to pay the audit fee as directed earlier within a period of one month from the date of receipt of this order.

14. OP No. 154/2023 Cheruthuruthy Juma Masjid and Madrassa Committee, Thrissur
Order passed on 24.04.2024 vide separate sheet

15. OP No. 246/2023 Kadooppadam Muslim Jama-ath, Ernakulam
The petitioners had filed the main O.P. under section 32, 45, 70 and 71 of the Waqf Act, 1995 seeking to audit the accounts of the jama-ath for the period 2018 – 2023 and to take action against responsible persons if it is found that waqf fund is illegally utilized or lost, to appoint a returning officer for conducting election to the jama-ath committee and for other related reliefs. According to the petitioner the administration of the 1st respondent jama-ath is carried out as per the provisions of the bye-law of the jama-ath and till 2012 election was properly conducted in a transparent and democratic manner and the committees which were

elected used to distribute copies of annual income and expenditure account which was discussed in the general body and approved subsequently. All important decisions were taken after discussion in the general body. After 2012 a committee was elected with respondents 2 to 4 as office bearers and they administered the waqf violating the provisions of the bye-law in dictatorship method and even though several collections were carried out from various heads the accounts were not properly maintained and was not placed before the general body for approval. The petitioner further submitted that several collections were made stating various developmental activities like installing solar panel, fixing carpet and fixing A/c, no proper accounts were maintained for such collections and were not published also. The petitioner further submitted that after 2012 no proper election was conducted in the 1st respondent jama-ath and when any person points out the same the respondent try to avoid them by saying that the mosque is going through severe financial difficulties and were trying to delay the election. Now, when the respondents realize that the jama-ath members are having severe objection with regard to non conduct of election they had decided to conduct the general body for conducting election on 17-12-2023 without properly serving notice. The petitioner also submitted that the intention of the respondents are to elect committee including themselves by conducting a general body without proper notice and without submission of accounts. Hence, the petitioner prayed to conduct election to the jama-ath through a returning officer appointed by the Board.

On 13-12-2023 when the matter came up before the Board, the Board had passed an order in I.A.269/2023 directing the office to audit the accounts of the jama-ath for the period 2019-2023. On the very same day another interim order was passed by the order in I.A.268/2023 directing the respondent committee to conduct election only after preparing a proper voters list as per the bye-law of the jama-ath and to place the accounts before the general body for approval on 17-12-2023. An officer was also deputed for conducting enquiry with regard to the mode of election and allegations in the petition. The very same officer was deputed as observer for attending general body which was scheduled to be held on 17-12-2023.

The Legal Assistant of the Board who was deputed to conduct enquiry reported that the date of the proposed general body was announced during Friday congregation but the voters list was not published prior to the conduct of election. He also reported that the committee had decided to adjourned the general body meeting to a new

date. The enquiry officer suggested that as there is disputes with regard to the election to the jama-ath committee it is proper to appoint a returning officer and conduct election through secret ballot system.

The respondent appeared and submitted counter stating that the facts stated with regard to the committee and its members is not correct and the petitioner who is a non resident Indian is not aware of the general body or election. The jama-ath committee is not having any income except the contributions and subscription from its members and the administration is carried out by the present committee in a democratic method after calling for general body. The respondent further submitted that all statement accounts are published for the verification of members and as per bye-law of the jama-ath 11 members elected from the general body constitutes the committee and the notice for general body was published properly. The respondent denied all the allegations raised against them with regard to the management and collection of contribution and expressed their anxiety regarding the financial burden which could be imposed on the jama-ath when a returning officer is appointed for conducting election after preparing a voters list. The respondent further submitted that they don't have any objection in conducting election through raising hands or by counting heads which does not cause any financial burden on the committee.

Prayer No. 1 of the main petition is already allowed and steps are takne for auditing the accounts of the Jama-ath. The office shall complete the audit process and if any further action is to be taken from the side of the Board the matter shall be placed before the Board through administrative side.

The respondent is not having a case that the term of the committee is not ver and admitted that committee is to be elected from the general body. As there is dispute with regard to the election of the committee the Board finds that it is proper to appoint a returning officer for conducting election to the Jama-ath through secret ballot system. Hence Adv. P. S. Abdul Majeed is appointed as Returning Officer for conducting election to the Jama-ath Committee through secret ballot system. He is entitled for an initial batta of Rs. 10000/- which shall be paid by the Jama-ath committee within a period of 15 days from the date of receipt of this order. The Returning Officer shall conduct election after following all procedural formalities and shall complete the process within a period of 2 months from today and submit report before the office of the Board. The remaining expenses for conducting election shall be met from the Jama-ath funds.

16.	OP No. 86/2023 Kanjiramchira Muslim Jama-ath, Alappuzha Order not ready. Posted to 03.07.2024
17.	OP No. 218/2023 Muhiyudheen Juma Masjid, Ernakulam Order not ready. Posted to 03.07.2024
18.	EP No. (A3) 3293/CR Petta Muslim Jama-ath, Ernakulam Order not ready. Posted to 03.07.2024
19.	EP No. (C5) 3300/CR Abdul Sathar Haji Moosa Sait Dharmastapanam, Ernakulam Order not ready. Posted to 03.07.2024
20.	EP No. (A9) 1942/2005 Jamia Juma Masjid Jama-ath Committee, Ahlu sunnath Val Jama-ath, Palakkad Order not ready. Posted to 03.07.2024
21.	<p>AA No. 204/2023 Sharaful Islam Jama-ath, Alappuzha</p> <p>Present appeal is filed by the Secretary of Sharaful Islam Jama-ath, Alappuzha under section 72(7) of the Waqf Act, 1995 seeking to set aside the assessment of the order passed by the assessing authority for the assessment year 2018-19 to 2021-2022 pass a fresh order in this regard. The appellant had remitted the 1/3rd of the disputed of amount for the year 2011-12 to 2013-2014 as provide under the Kerala Waqf Rules.</p> <p>The averment in the appeal memorandum is that the failure of submission of accounts of the waqf is not willfull, that it occurred due to the non action on the part of erstwhile committee members and prayed for pardon for the non submission of accounts before Board. Hence, they approached this appellate authority seeking to set aside the order of assessment passed by the Assessing Authority and to exempt from remitting the amount so assessed.</p> <p>On verification of the office records, it is seen that Best Judgment Assessment was made as the committee administering the waqf failed to submit the accounts before the Board as contemplated under the Waqf Act and the waqf failed to remit the contribution amount due. Even though several notices directing to submit accounts were issued to the Jama-ath, it failed to submit accounts in time. In the above circumstances, the assessing authority has assessed the waqf on best judgment basis for the disputed period.</p> <p>On going through the above facts and circumstances, the Board is of the opinion that one more opportunity can be given to the appellant to</p>

prove the contentions raised in the appeal. The assessing authority is directed to re-assess the accounts of the waqf for the appeal period in accordance with the Act, Rules and Regulations, after considering the returns submitted along with the appeal memorandum. If the assessing authority is not satisfied with the accounts submitted along with this appeal, the authority is free to call for the supporting books and documents and conduct audit of accounts if found necessary. The present appeal is disposed of with the above direction.

22. AA No. 270/2023 Madavana Muslim Jama-ath, Ernakulam

Present appeal is filed by the Secretary of Madavana Jama-ath Pally, Ernakulam under section 72(7) of the Waqf Act, 1995 seeking to set aside the assessment of the order passed by the assessing authority for the assessment year 2017-2018 and 2021-2022 and to pass a fresh order in this regard. The appellant had remitted the 1/3rd of the disputed amount for the year 2017-2018 and 2021-2022 as provide under the Kerala Waqf Rules.

The averment in the appeal memorandum is that the failure of submission of accounts of the waqf is due to flood and Covid -19 pandemic situation and prayed for pardon for the non submission of accounts before Board. Hence, they approached this appellate authority seeking to set aside the order of assessment passed by the Assessing Authority and to exempt from remitting the amount so assessed.

On verification of the office records, it is seen that Best Judgment Assessment was made as the committee administering the waqf failed to submit the accounts before the Board as contemplated under the Waqf Act and the waqf failed to remit the contribution amount due. Even though several notices directing to submit accounts were issued to the Jama-ath, it failed to submit accounts in time. In the above circumstances, the assessing authority has assessed the waqf on best judgment basis for the disputed period.

On going through the above facts and circumstances, the Board is of the opinion that one more opportunity can be given to the appellant to prove the contentions raised in the appeal. The assessing authority is directed to re-assess the accounts of the waqf for the appeal period in accordance with the Act, Rules and Regulations, after considering the returns submitted along with the appeal memorandum. If the assessing authority is not satisfied with the accounts submitted along with this

appeal, the authority is free to call for the supporting books and documents and conduct audit of accounts if found necessary.

The present appeal is disposed of with the above direction.

23. AA No. 264/2023 Manjali Muslim Jama-ath, Ernakulam

Present appeal is filed by the Secretary of Manjali Muslim Jama-ath, Ernakulam under section 72(7) of the Waqf Act, 1995 seeking to set aside the assessment of the order passed by the assessing authority for the assessment year 2019-2020 and 2021-2022 and to pass a fresh order in this regard. The appellant had remitted the 1/3rd of the disputed amount for the year 2019-2020 and 2021-2022 as provide under the Kerala Waqf Rules.

The averment in the appeal memorandum is that the failure of submission of accounts of the waqf is due to flood and Covid -19 pandemic situation and prayed for pardon for the non submission of accounts before Board. Hence, they approached this appellate authority seeking to set aside the order of assessment passed by the Assessing Authority and to exempt from remitting the amount so assessed.

On verification of the office records, it is seen that Best Judgment Assessment was made as the committee administering the waqf failed to submit the accounts before the Board as contemplated under the Waqf Act and the waqf failed to remit the contribution amount due. Even though several notices directing to submit accounts were issued to the Jama-ath, it failed to submit accounts in time. In the above circumstances, the assessing authority has assessed the waqf on best judgment basis for the disputed period.

On going through the above facts and circumstances, the Board is of the opinion that one more opportunity can be given to the appellant to prove the contentions raised in the appeal. The assessing authority is directed to re-assess the accounts of the waqf for the appeal period in accordance with the Act, Rules and Regulations, after considering the returns submitted along with the appeal memorandum. If the assessing authority is not satisfied with the accounts submitted along with this appeal, the authority is free to call for the supporting books and documents and conduct audit of accounts if found necessary.

The present appeal is disposed of with the above direction.

24.	<p>AA No. 260/2023 Nainar Pally Central Jama-ath, Kottayam</p> <p>Present appeal is filed by the Secretary of Nainar Central Pally, Kottayam under section 72(7) of the Waqf Act, 1995 seeking to set aside the assessment of the order passed by the assessing authority for the assessment year 2017-2018 and to pass a fresh order in this regard. The appellant had remitted the 1/3rd of the disputed of amount for the year 2017-2018 as provide under the Kerala Waqf Rules.</p> <p>The averment in the appeal memorandum is that the failure of submission of accounts of the waqf is not willfull, that it occurred due to the non action on the part of erstwhile committee members and prayed for pardon for the non submission of accounts before Board. Hence, they approached this appellate authority seeking to set aside the order of assessment passed by the Assessing Authority and to exempt from remitting the amount so assessed.</p> <p>On verification of the office records, it is seen that Best Judgment Assessment was made as the committee administering the waqf failed to submit the accounts before the Board as contemplated under the Waqf Act and the waqf failed to remit the contribution amount due. Even though several notices directing to submit accounts were issued to the Jama-ath, it failed to submit accounts in time. In the above circumstances, the assessing authority has assessed the waqf on best judgment basis for the disputed period.</p> <p>On going through the above facts and circumstances, the Board is of the opinion that one more opportunity can be given to the appellant to prove the contentions raised in the appeal. The assessing authority is directed to re-assess the accounts of the waqf for the appeal period in accordance with the Act, Rules and Regulations, after considering the returns submitted along with the appeal memorandum. If the assessing authority is not satisfied with the accounts submitted along with this appeal, the authority is free to call for the supporting books and documents and conduct audit of accounts if found necessary.</p> <p>The present appeal is disposed of with the above direction.</p>
25.	<p>AA No. 266/2023 Chirakkal Thaikkav Daras, Ernakulam</p> <p>Present appeal is filed by the Secretary of Perumanttom Chirakkal Juma Masjid and Arabic College, Ernakulam under section 72(7) of the Waqf Act, 1995 seeking to set aside the assessment of the order passed by the assessing authority for the assessment year 2019-2020 and 2021-</p>

2022 and to pass a fresh order in this regard. The appellant had remitted the 1/3rd of the disputed of amount for the year 2019-2020 and 2021-2022 as provide under the Kerala Waqf Rules.

The averment in the appeal memorandum is that the waqf is not having sufficient funds for remitting the contribution and main source of income of the waqf is donations from the peoples and rental income from the buildings and prayed for pardon for the non submission of accounts before Board. Hence, they approached this appellate authority seeking to set aside the order of assessment passed by the Assessing Authority and to exempt from remitting the amount so assessed.

On verification of the office records, it is seen that Best Judgment Assessment was made as the committee administering the waqf failed to submit the accounts before the Board as contemplated under the Waqf Act and the waqf failed to remit the contribution amount due. Even though several notices directing to submit accounts were issued to the Jama-ath, it failed to submit accounts in time. In the above circumstances, the assessing authority has assessed the waqf on best judgment basis for the disputed period.

On going through the above facts and circumstances, the Board is of the opinion that one more opportunity can be given to the appellant to prove the contentions raised in the appeal. The assessing authority is directed to re-assess the accounts of the waqf for the appeal period in accordance with the Act, Rules and Regulations, after considering the returns submitted along with the appeal memorandum. If the assessing authority is not satisfied with the accounts submitted along with this appeal, the authority is free to call for the supporting books and documents and conduct audit of accounts if found necessary. The present appeal is disposed of with the above direction.

26. AA No. 268/2023 Anari Muslim Jama-ath, Alappuzha

Present appeal is filed by the Secretary of Anari Irshadul Islam Sangham, Alappuzha under section 72(7) of the Waqf Act, 1995 seeking to set aside the assessment of the order passed by the assessing authority for the assessment year 2010-2011 to 2012-2013 and to pass a fresh order in this regard. The appellant had remitted the 1/3rd of the disputed of amount for the year 2010-2011 to 2012-2013 as provide under the Kerala Waqf Rules.

The averment in the appeal memorandum is that the failure of

submission of accounts of the waqf is not willfull, that it occurred due to the non action on the part of erstwhile committee members and prayed for pardon for the non submission of accounts before Board. Hence, they approached this appellate authority seeking to set aside the order of assessment passed by the Assessing Authority and to exempt from remitting the amount so assessed.

On verification of the office records, it is seen that Best Judgment Assessment was made as the committee administering the waqf failed to submit the accounts before the Board as contemplated under the Waqf Act and the waqf failed to remit the contribution amount due. Even though several notices directing to submit accounts were issued to the Jama-ath, it failed to submit accounts in time. In the above circumstances, the assessing authority has assessed the waqf on best judgment basis for the disputed period.

On going through the above facts and circumstances, the Board is of the opinion that one more opportunity can be given to the appellant to prove the contentions raised in the appeal. The assessing authority is directed to re-assess the accounts of the waqf for the appeal period in accordance with the Act, Rules and Regulations, after considering the returns submitted along with the appeal memorandum. If the assessing authority is not satisfied with the accounts submitted along with this appeal, the authority is free to call for the supporting books and documents and conduct audit of accounts if found necessary. The present appeal is disposed of with the above direction.

27. AA No. 258/2023 Mekkalady Muslim Jama-ath, Ernakulam

Present appeal is filed by the Secretary of Mekkalady Muslim Jama-ath, Ernakulam under section 72(7) of the Waqf Act, 1995 seeking to set aside the assessment of the order passed by the assessing authority for the assessment year 2019-2020 and to pass a fresh order in this regard. The appellant had remitted the 1/3rd of the disputed of amount for the year 2019-2020 as provide under the Kerala Waqf Rules.

The averment in the appeal memorandum is that the committee is unable to submit of accounts of the waqf is not willfull and prayed for pardon for the non submission of accounts before Board. Hence, they approached this appellate authority seeking to set aside the order of assessment passed by the Assessing Authority and to exempt from remitting the amount so assessed.

On verification of the office records, it is seen that Best Judgment Assessment was made as the committee administering the waqf failed to submit the accounts before the Board as contemplated under the Waqf Act and the waqf failed to remit the contribution amount due. Even though several notices directing to submit accounts were issued to the Jama-ath, it failed to submit accounts in time. In the above circumstances, the assessing authority has assessed the waqf on best judgment basis for the disputed period.

On going through the above facts and circumstances, the Board is of the opinion that one more opportunity can be given to the appellant to prove the contentions raised in the appeal. The assessing authority is directed to re-assess the accounts of the waqf for the appeal period in accordance with the Act, Rules and Regulations, after considering the returns submitted along with the appeal memorandum. If the assessing authority is not satisfied with the accounts submitted along with this appeal, the authority is free to call for the supporting books and documents and conduct audit of accounts if found necessary. The present appeal is disposed of with the above direction.

28. AA No. 262/2023 Sharaful Islam Jama-ath, Idukky

Present appeal is filed by the Secretary of Shamsul Islam Jama-ath, Idukky under section 72(7) of the Waqf Act, 1995 seeking to set aside the assessment of the order passed by the assessing authority for the assessment year 2019-2020 to 2021-2022 and to pass a fresh order in this regard. The appellant had remitted the 1/3rd of the disputed amount for the year 2019-2020 to 2021-2022 as provide under the Kerala Waqf Rules.

The averment in the appeal memorandum is that the failure of submission of accounts of the waqf is not willfull, that it occurred due to the non action on the part of erstwhile committee members and prayed for pardon for the non submission of accounts before Board. Hence, they approached this appellate authority seeking to set aside the order of assessment passed by the Assessing Authority and to exempt from remitting the amount so assessed.

On verification of the office records, it is seen that Best Judgment Assessment was made as the committee administering the waqf failed to submit the accounts before the Board as contemplated under the Waqf Act and the waqf failed to remit the contribution amount due. Even

though several notices directing to submit accounts were issued to the Jama-ath, it failed to submit accounts in time. In the above circumstances, the assessing authority has assessed the waqf on best judgment basis for the disputed period.

On going through the above facts and circumstances, the Board is of the opinion that one more opportunity can be given to the appellant to prove the contentions raised in the appeal. The assessing authority is directed to re-assess the accounts of the waqf for the appeal period in accordance with the Act, Rules and Regulations, after considering the returns submitted along with the appeal memorandum. If the assessing authority is not satisfied with the accounts submitted along with this appeal, the authority is free to call for the supporting books and documents and conduct audit of accounts if found necessary. The present appeal is disposed of with the above direction.

29. AA No. 206/2023 Thevarvattom Muslim Jama-ath, Alappuzha

Present appeal is filed by the Secretary of Thevarvattom Mahallu Muslim Jama-ath, Alappuzha under section 72(7) of the Waqf Act, 1995 seeking to set aside the assessment of the order passed by the assessing authority for the assessment year 2011-12 to 2013-2014 pass a fresh order in this regard. The appellant had remitted the 1/3rd of the disputed of amount for the year 2011-12 to 2013-2014 as provide under the Kerala Waqf Rules.

The averment in the appeal memorandum is that the failure of submission of accounts of the waqf is not willfull, that it occurred due to the non action on the part of erstwhile committee members and prayed for pardon for the non submission of accounts before Board. Hence, they approached this appellate authority seeking to set aside the order of assessment passed by the Assessing Authority and to exempt from remitting the amount so assessed.

On verification of the office records, it is seen that Best Judgment Assessment was made as the committee administering the waqf failed to submit the accounts before the Board as contemplated under the Waqf Act and the waqf failed to remit the contribution amount due. Even though several notices directing to submit accounts were issued to the Jama-ath, it failed to submit accounts in time. In the above circumstances, the assessing authority has assessed the waqf on best judgment basis for the disputed period.

	<p>On going through the above facts and circumstances, the Board is of the opinion that one more opportunity can be given to the appellant to prove the contentions raised in the appeal. The assessing authority is directed to re-assess the accounts of the waqf for the appeal period in accordance with the Act, Rules and Regulations, after considering the returns submitted along with the appeal memorandum. If the assessing authority is not satisfied with the accounts submitted along with this appeal, the authority is free to call for the supporting books and documents and conduct audit of accounts if found necessary. The present appeal is disposed of with the above direction.</p>
30.	<p>OP No. 58/2023 Malippuram Sanketham Hajeeth pally Jama-ath Committee, Ernakulam</p> <p>The petitioner herein had approached the Board by filing a petition to appoint a returning officer for conducting election to the Jama-ath committee, auditing the accounts and for other related reliefs. A connected matter with regard to the very same waqf was pending before the Board as OP No. 30/2023. The said OP was disposed by the Board on 24-04-2024 ordering audit of accounts of the Jam-ath and found that the prayer to dissolve the committee and conduct election cannot be allowed as the petitioner had not produce any evidenc to take such a decision. In this matter also auditing is ordered on 04.05.2023 and steps for conducting audit are going on. The petitioner had not produced any evidence to prove that the term of committee is over so as to appont a returning officer or interim mutawalli. As auditing is already over the office is directed to complete the audit process and if any further action is to be taken from the side of the Board the matter shall be placed before the Board through administrative side of the Board for further action. Matter is closed.</p>
31.	<p>OP No. 166/2015 Randarkkara Hidayathul Muslimeen Yatheenkhanah, Ernakulam</p> <p>For production of evidence. Posted to 06.06.2024</p>
32.	<p>OP No. 14/2016 Saithoona Islamic Trust, Thrissur</p> <p>Stayed. Posted to 03.07.2024</p>
33.	<p>OP No. 132/2017 Kuzhikkattumoola Mahallu Muslim Jama-ath, Ernakulam</p> <p>Call on 03.07.2024</p>
34.	<p>OP No. 108/2017 Chuloor Muslim Jama-ath, Thrissur</p> <p>For argument notes. Posted to 06.06.2024</p>
35.	<p>OP No. 134/2017 Haji Usman Haji Allarakhiya and Ayoob Haji Abdul</p>

	Rahman Trust, Ernakulam Respondent submitted document. IA No. 121/2024 filed copy given. For evidence. Posted to 03.07.2024
36.	OP No. 182/2018 Al Jamiathul Kausariya Waqf, Ernakulam For filing proof affidavit. Posted to 03.07.2024
37.	OP No. 168/2018 Thableegul Islam Trust, Ernakulam Posted along with OP No. 182/2018. Posted to 03.07.2024
38.	OP No. 178/2018 Thableegul Islam Trust, Ernakulam Posted to along with connected OP's. OP No. 168/2018 and 182/2018. Posted to 03.07.2024
39.	OP No. 66/2020 Ilfathul Islam Sangham (Ponnuranni Jama-ath), Ernakulam For steps. Connected OP No.41/2020. 03/07/2024
40.	OP No. 10/2020 Kuzhikkattumoola Mahallu Muslim Jama-ath, Ernakulam Call on 03.07.2024
41.	OP No. 50/2020 Ilfathul Islam Sangham (Ponnuranni Jama-ath), Ernakulam Steps and evidence 03/07/2024
42.	OP No. 48/2020 Nibrasul Islam Sangham, Palakkad For report of Divisional officer. Issue reminder to DO Posted to 03.07.2024
43.	OP No. 46/2021 Kochangadi Jama-ath Pally @ Chembitta Pally, Ernakulam High Court Order produced. I.A.No.213/2022 to implead Ekopanasamithy and one Navas. No Counter in I.A.No.213/2022. Allowed. Office shall carryout amendment. Call on 03/07/2024.
44.	OP No. 114/2021 Maraya Managalam Central Jama-ath Pally Committee, Thrissur For Commission Report 03/07/2024
45.	OP No. 34/2022 Kochi Thaikkavu Pally, Ernakulam IA No. 119/2024 impleading application. Issue notice. Posted to 03.07.2024
46.	OP No. 158/2022 Ilfathul Islam Sangham, Ernakulam 1 to 8 & 10 to 12 filed counter in IA No. 190/2023 and also counter filed in main by 1 to 8 and 10 to 12. No counter R9 in IA 190/2023. Heard. For orders in IA No. 189/2023. For orders in IA. Posted to 06.06.2024
47.	OP No. 60/2022 Adiperanda Juma Masjid, Palakkad For commission report. Posted to 03.07.2024

48.	OP No. 152/2022 Cheruthuruthi Jama-ath Masjid and Madrassa Committee, Thrissur Documents list filed. Audit report received. For objection to audit report. (connected matter OP No. 154/2023 Returning officer appointed. Posted to 03.07.2024
49.	OP No. 106/2022 Noor Muhammadiyya Jama-ath, Idukky No proof affidavit of the respondents. No oral evidence for the respondents endorsed. Documents produced. Exhibits B1 to B10 marked (Subject to objection). Evidence Closed. For argument notes. 03/07/2024
50.	OP No. 184/2022 Abdul Sathar Haji Moosa Sait Dharmastapanam, Ernakulam IA No. 98/2024 joint trial application filed by the petitioner. For argument notes in IA No. 98/2024. Posted to 03.07.2024
51.	OP No. 128/2022 Vazhalippadam Mahallu Jama-ath, Thrissur Since Audit fee not paid by Jama-ath Committee, the Auditor has not audited. Direct the committee to pay audit fees or other wise prosecution. For payment 03/07/2024
52.	OP No. 172/2022 Muhiyudheen Juma Masjid, Kottayam Proof affidavit filed. Adv. Usman appointed as advocate commissioner to serve notice. For commission report. Posted to 03.07.2024
53.	OP No. 132/2022 Mullakkara Muslim Jama-ath, Thrissur Payment completed. Election is over. Report filed. OP closed.
54.	OP No. 48/2023 Kottayam Thirunakkara Muslim Jama-ath, Kottayam For counter of R1 to 3, 5, 6, 9 . Posted to 03.07.2024
55.	OP No. 50/2023 Ponkunnam Muhiyudheen Pally Muslim Jama-ath, Kottayam Counter in IA No. 80/2023 filed. High court order it is seen directed to dispose IA No. 80/2023 within 2 months. R1 to R4 filed counter in OP. For order in IA No. 80/2023. Posted to 06.06.2024
56.	OP No. 102/2023 Chunakkara Thekku Muslim Jama-ath, Kottayam I.A.No. 88/2023 not to Tke policy decision as recounting petition is pending. Notice given. RO has filed counter. R2 to 7 filed counter in OP. For orders. 03/07/2024
57.	OP No. 112/2023 Ilfathul Islam Sangham (Ponnuranni Jama-ath), Ernakulam For Counter 03/07/2024
58.	OP No. 120/2023 Mattummal Mahallu Jama-ath, Thrissur I.A.NO.213/2023 to set aside Exparte order allowed on payment of cost. In I.A.NO.102/2023 to convene General Body to constitute a committee

	in the presence of Board representative, counter filed. For orders in I.A. No.102/2023. Posted to 03/07/2024
59.	OP No. 112/2019 Chettiyangadi Hanafi Sunnath Jama-ath, Thrissur Counter in I.A.NO.248/2023 filed.Heard.I.A.Allowed on payment of cost of Rs.5000/-. For payment of cost. 03/07/2024
60.	OP No. 236/2023 Vazhoor Muslim Jama-ath, Kottayam Adv.Latheef filed Vakalath and counter in I.A.No.277/2023. For hearing and counter in OP 06/06/2024
61.	OP No. 244/2023 Puthoor Pally Muslim Jama-ath, Kottayam For R4 Adv. Paul Jacob appeared and filed counter. For counter of 1 to 3. Posted to 06.06.2024
62.	OP No. 254/2023 Ettumanoor Athirampuzha Muslim Jama-ath, Kottayam Adv. Majeed filed fresh vakkalath. For counter. Posted to 03.07.2024
63.	OP No. 256/2023 Ponnad Mahal Muslim Jama-ath Perumthuruth Hidayathul Islam Sangham, Alappuzha Counter filed. Await audit report. Counter in IA No. 281/2023, 282/2023. Posted to 06.06.2024
64.	OP No. 194/2023 Konthalappally Jama-ath, Idukky Counter of additional respondents. Posted to 03.07.2024
65.	EP No. 2698/2023/TSR Madrassathul Husna, Thrissur For counter of parites. Posted to 03.07.2024
66.	EP No. 723/2023/TSR Kakkottil Punnappadam Jama-ath Pally, Palakkad For statement. Posted to 06.06.2024
67.	OP No. 44/2023 Kuttulanji Methala Muhiyudheen Pally Juma Masjid, Ernakulam R6 and R7 counter filed in OP. for steps. Posted to 03.07.2024
68.	OP No. 114/2023 Pengattusserry Muslim Jama-ath, Ernakulam . For steps. Posted to 03.07.2024
69.	OP No. 230/2023 Pengattusserry Muslim Jama-ath, Ernakulam For counter. Posted to 03.07.2024
70.	OP No. 52/2023 Pazhayalakkidi Hidayathul Islam Mahallu Jama-ath, Palakakd For steps. Posted to 03.07.2024
71.	OP No. 84/2023 Hidayathul Islam Muslim Jama-ath, Kottayam Proof Affidavit filed Exhibits A1 to A8 marked. For orders 06/06/2024
72.	OP No. 160/2023 South Thrithala Juma Masjid, Palakkad No steps taken. For proof affidavit. Posted to 03.07.2024
73.	OP No. 152/2023 Vadakara Muslim Jama-ath, Kottayam

	No steps taken. For filing chief affidavit. Posted to 03.07.2024
74.	OP No. 146/2023 Kuzhikkattumoola Mahallu Muslim Jama-ath, Ernakulam No steps taken. For proof affidavit. Posted to 03.07.2024
75.	OP No. 142/2023 Kollakkadav Muslim Jama-ath, Alappuzha No proof affidavit filed. No representation by the petitioner. Name called. OP dismissed.
76.	OP No. 224/2023 Ettumanoor Athirampuzha Muslim Jama-ath, Kottayam Proof affidavit filed. For orders. Posted to 03.07.2024
77.	OP No. 16/2023 Town Juma Masjid, Thrissur No proof affidavit filed. Petitioner endorsed no instruction. For orders. Posted to 03.07.2024
78.	EP (A8) 4550/2023/TSR Kakottil Punnappadam Jama-ath Pally, Palakkad statement filed by 1 st party. No statement by Party no.2 to 4. No representation. Set.Ex-party. For Proof Affidavit. 03/07/2024
79.	OP No. 38/2023 Karukaputhoor Mahallu Jama-ath, Palakkad IA No. 127/2024, 128/2024 IA No. 129/2024. Notice given. On IA No. 127/2024 the respondent counsel undertaken not to conduct election without prior permission of the Board. Posted to 03.07.2024
80.	OP No. 250/2023 Punnappadam Kakkod Puthen Pally Jama-ath Committee, Palakkad For proof affidavit. Posted to 03.07.2024
81.	OP No. 24/2024 Mannalamkunnu Mahal Jama-ath, Thrissur For counter. IA No. 122/2024 amendment application. Notice given. The application not pressed. Dismissed. Posted to 03.07.2024
82.	OP No. 08/2024 Erumely Mahallu Muslim Jama-ath, Kottayam No steps taken. For filing proof affidavit. Posted to 03.07.2024
83.	OP No. 16/2024 Vadakara Muslim Jama-ath, Kottayam Counter by R1 to R3 filed. For steps. Posted to 03.07.2024
84.	OP No. 40/2024 Theruvath Pally Makham Committee, Palakkad For filing proof affidavit. Posted to 03.07.2024
85.	OP No. 50/2024 South Thrithala Juma Masjid, Palakkad For counter. Posted to 03.07.2024
86.	OP No. 52/2024 East Veliyathunadu Juma Masjid, Ernakulam For Counter 03/07/2024
87.	OP No. 4/2024 Ilippakkulam Kattanam Muslim Jama-ath, Alappuzha Counter in I.A.No.97/2024 filed. Counter in I.A.No.123/2024 being

	filed. For hearing and orders 06/06/2024
88.	OP No. 60/2024 Hyderiyya Masjid Mahall Committee, Palakkad For counter. Posted to 06.06.2024
89.	OP No. 68/2024 Kaithakkad Muslim Jama-ath, Ernakulam For counter. Posted to 03.07.2024
90.	OP No. 14/2024 Kuzhikkattumoola Mahallu Muslim Jama-ath, Ernakulam For filing proof affidavit of the petitioner. Posted to 03.07.2024
91.	EP No. (A3) 3338 and 3339/CR Haji Essa Haji Moosa Sait and Jan Muhammed Haji Essa Sait Trust, Ernakulam For statement of 1 st party not filed. For statement of 1 st party. Posted to 03.07.2024
92.	EP No. (C3)-3300/CR-1 Abdul Sathar Haji Moosa Sait Dharmastapanam, Ernakulam IA No. 120/2024 objection in interim report. For counter. Posted to 03.07.2024
93.	EP No.(A3) 3121/CR Kodikuthumala Muslim Jama-ath, Ernakulam Commissioner filed report. RW1 examined. Exhibit B1 to B3 marked. For argument notes. Posted to 06.06.2024
94.	OP No. 116/2022 Konthalappally Muslim Jama-ath, Idukky Counter filed in I.A.No.206/2023. For hearing 06/06/2024
95.	AA No. 70/2024 Kunnukara Muslim Jama-ath, Ernakulam Heard. For orders. Posted to 03.07.2024
96.	AA No. 72/2024 Puthuppallippuram Badar Juma Masjid, Ernakulam Heard. For orders. Posted to 03.07.2024
97.	OP No. 66/2024 Puthoor Pally Muslim Jama-ath, Kottayam Adv. E. S. M. Kabeer appeared for respondent. Counter filed. For steps. Posted to 03.07.2024
98.	OP No.64/2024 Hyderiya Masjid Mahall Committee, Palakkad Adv.Mohammed Shah filed Vakalath for both the respondents. For Counter 06/06/2024.
99.	OP No. 04/2021 Pallikkara Muslim Jama-ath, Ernakulam For counter. Posted to 03.07.2024
100.	OP No. 112/2019 Chettiyangadi Hanafi Sunnath Jama-ath, Thrissur Doubling. Item No. 59.
101.	OP No. 126/2023 Ilfathul Islam Sangham (Ponnurunni Jama-ath), Ernakulam For steps. Posted to 03.07.2024
102.	OP No. 148/2023 Puthoor Pally Muslim Jama-ath, Kottayam

	Call on 03.07.2024
103.	OP No. 136/2022 Marampally Muslim Jama-ath, Ernakulam IA No. 133/2024 notice given. For counter. Posted to 03.07.2024
104.	OP No. 94/2024 Masjidul Ijaba Muslim Jama-ath, Alappuzha Issue notice to the respondents. Posted to 06.06.2024 IA No. 118/2024 Heard. The petitioner had made out a prima facie case. All the further proceedings pursuant to impugned notice dated 03.05.2024 issued by the 1 st respondent is stayed and committee shall not conduct election without prior approval of Board.
105.	OP No. 96/2024 Kaithakkad Muslim Jama-ath, Ernakulam Issue notice to the respondents. Posted to 06.06.2024
106.	OP No. 90/2024 Kilikolloor Thekkumkara Muslim Jama-ath, Kollam Issue notice to the respondents. Posted to 11.06.2024
107.	OP No. 98/2024 Kaitharam Muslim Jama-ath, Ernakulam Issue notice to the respondents. Posted to 06.06.2024
108.	OP No. 92/2024 Kalvathy Muslim Jama-ath, Ernakulam Issue notice to the respondents. Posted to 06.06.2024 IA No. 131/2024 Heard. The petitioner had made out a prima facie case. Status quo as on today shall be maintained by the respondents.