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TEMPLE PROPERTY AND JURISTIC PERSONALITY OF HINDU DEITIES IN INDIA: A LEGAL ANALYSIS

AUTHORED BY - YASHASHWINI
B.COM LLB, ST.JOSEPH'S COLLEGE OF LAW

ABSTRACT

In India, Hindu deities have a unique legal status since they are recognised as juristic persons, which means they can hold legal rights, especially rights related to property. Traditionally, devotees used to dedicate land, money, jewellery, offerings, and other assets to temples as debottar property, which refers to property permanently dedicated to a deity for religious purposes. During the British colonial period, courts often faced disputes regarding the ownership and control of such property. It was unclear whether the legal owner was the priest, temple manager, donor's family, or the temple itself. To solve this confusion, courts gradually developed the principle that the deity itself would be treated as the legal owner of the property. The decision in *Manohar Ganesh Tambekar v. Lakhmiram Govindram* (1887)¹ played an important role in establishing this principle. This research examines the legal idea of Hindu deities owning temple property and whether such ownership is truly real or mainly a legal method used to protect religious endowments. It studies how courts have dealt with disputes related to control and management of temple property, including issues of misuse and transfer of temple assets. The research also looks at the wider impact of treating temple property as the property of the deity, especially on religious freedom, state control over temples, and accountability in temple administration. By analysing important cases, laws, and constitutional provisions, the study aims to understand whether the present legal framework properly protects temple property while maintaining a balance between religious autonomy and proper regulation.

KEYWORDS: Deities, Debutter property, Juristic persons, shebait, Temple Administration.

¹ *Manohar Ganesh Tambekar & Ors. v. Lakhmiram Govindram & Ors.* (1887) ILR 12 Bom 247

1. INTRODUCTION

The recognition of a Hindu deity as a juristic person², a legal entity distinct from a natural human being is one of the unique developments of Indian jurisprudence. Although a deity cannot personally perform legal acts such as managing property, entering contracts, or approaching courts, Hindu law recognises the deity as having a separate legal identity. This enables the deity to own property, receive gifts, and exercise legal rights through human representatives.

Juristic personality refers to a legal status where the law recognises an entity as capable of holding rights and duties, even though it may not possess a natural human personality. In the case of Hindu deities, the law creates this legal personality to enable the deity to own property, protect religious endowments, and participate in legal proceedings through human representatives.

The dedication of property to a deity, known as debutter or debutter property, has existed in India for centuries. Kings, landlords, and devotees traditionally dedicated land, wealth, and other assets for religious purposes, intending them to be permanently used for the deity's worship, temple maintenance, and charitable activities. Over time, temples came to control not only physical property but also institutions and endowments, creating the need for legal principles governing their ownership and administration.

Debutter property refers to property dedicated to a Hindu deity for religious purposes. Once validly dedicated, such property is no longer treated as belonging to its donor or to any human custodian, it vests, in an "ideal sense," in the deity itself³. The deity, however, cannot exercise the rights of ownership directly, and so a human manager, the shebait, is entrusted with its possession and administration on the deity's behalf.

The doctrine treating Hindu idols as juristic persons was first held by the Bombay High Court in *Manohar Ganesh Tambekar v. Lakhmiram Govindram* (1887), the Dakor Temple case, where the idol was declared a juridical person, the ideal embodiment of a pious or benevolent idea.⁴ This recognition was developed further by the Privy Council in *Pramatha Nath Mullick*

² Ibid.

³ Ram Jankijee Deities, *infra* n.15.

⁴ *Manohar Ganesh Tambekar* *supra* n.1.

v. Pradyumna Kumar Mullick (1925), where Lord Shaw described the Hindu idol as a "juristic entity" with the capacity to sue and be sued, its interests managed by a human custodian on the analogy of a guardian managing a minor's estate.⁵

The doctrine has continued to develop in independent India. The Supreme Court affirmed the idol's juristic status in *Bishwanath v. Shri Thakur Radhaballabhji* (1967)⁶ and *Yogendra Nath Naskar v. Commissioner of Income Tax* (1969)⁷, and most recently clarified its outer limits in *M. Siddiq (D) Thr. Lrs. v. Mahant Suresh Das*, (2020) holding that juristic personality attaches to the deity as embodied in the idol, and not to land or to divinity itself, however sacred the site in question.⁸

The doctrine of juristic personality of Hindu deities reflects a legal mechanism developed to protect religious endowments while maintaining accountability in their administration. This paper examines the scope, limits, and implications of this unique legal recognition.

2. The Juristic Personhood of the Deity

2.1 The Deity as a Juristic Person

The starting point of this entire discussion is the recognition of the Hindu deity as a juristic person which is an entity that the law treats as capable of holding rights and bearing duties, even though it is not a human being. The Privy Council authoritatively settled this in *Pramatha Nath Mullick v. Pradyumna Kumar Mullick* (1925), where Lord Shaw held:

*"A Hindu idol is, according to long established authority, founded upon the religious customs of the hindus, and recognition thereof by courts of law, a 'juristic entity'. It has a juridical status with the power of suing and being sued. Its interests are attended to by the person who has the deity in his charge and who is in law its manager with all the powers which would, in such circumstance, an analogy, be given to the manager of the estate of an infant heir"*⁹

This analogy to an infant heir is deeply significant and runs through the entire law on this subject. Just as a minor child is the real owner of their property but cannot personally exercise those rights and requires a guardian to act on their behalf, the deity is the real owner of temple property but must act through a human representative. The property belongs to the deity and

⁵ *Pramatha Nath Mullick v. Pradyumna Kumar Mullick*, (1925) LR 52 IA 245

⁶ *Bishwanath v. Shri Thakur Radhaballabhji*, infra n.19.

⁷ *Yogendra Nath Naskar v. Commissioner of Income Tax*, infra n.11.

⁸ *M. Siddiq (D) Thr. Lrs. v. Mahant Suresh Das*, infra n.13.

⁹ *Ibid.*

the manager is merely its custodian.¹⁰

2.2 The Idol as a Symbol of the Donor's Pious Purpose

the Supreme Court clarified in *Yogendra Nath Naskar v. Commissioner of Income-Tax* (1969), the correct legal position is that the idol, as representing and embodying the spiritual purpose of the donor, is the juristic person recognised in law, and in this juristic person the dedicated property vests.¹¹

Medhatithi, while commenting on the expression “Devaswam” in Manu, Chapter XI, Verse 26, explained that the property of the Gods, Devaswam refers to anything that is dedicated or given up for the Gods for purposes such as sacrifices and other religious activities. He further observed that ownership in its ordinary sense, which represents the relationship between an owner and the property owned, cannot be directly applied to Gods. This is because divine beings do not possess ownership in the same manner as human beings.¹²

This interpretation highlights that Devaswam represents property devoted to a religious purpose, where the deity is regarded as the spiritual holder of the property rather than an ordinary human owner.

2.3 The Limits of Juristic Personality: Land as Distinct from the Deity

In *M. Siddiq (D) Thr Lrs v. Mahant Suresh Das & Ors.*, (2020), the second plaintiff in Suit 5 was pleaded not as the deity but as the disputed site itself, described as Asthan Shri Ram Janam Bhumi, the birthplace. It was argued that the land, if recognised as a juristic person, could not be "owned" or divided between the rival claimants, since a juristic person is a subject of rights and not an object of ownership.

The Court rejected this argument. It held that conferring legal personality on a Hindu idol is not the same as conferring legal personality on divinity itself.

*“Legal personality is not conferred on the Supreme Being. The Supreme Being has no physical presence for it is understood to be omnipresent the very ground of being itself. The court does not confer legal personality on divinity”*¹³

The Legal personality is therefore conferred on the idol the tangible and identifiable

¹⁰ Ibid.

¹¹ *Yogendra Nath Naskar v. Commissioner of Income Tax*, AIR 1969 SC 1089. The Court explained that the recognition of the deity as a juristic person does not mean that the law treats God as an owner in the ordinary human sense. Rather, juristic personality provides a legal identity through which the donor's pious intention is preserved and the dedicated property remains attached to the religious purpose for which it was created.

¹² B.K. Mukherjea, *The Hindu Law of Religious and Charitable Trusts* (5th edn, Eastern Law House), p. 38

¹³ *M. Siddiq (D) Thr. Lrs. v. Mahant Suresh Das & Ors.*, (2020) 1 SCC 1.

embodiment through which the deity is represented in law rather than on the divine itself.¹⁴

On this reasoning, the Court held that the second plaintiff, Asthan Shri Ram Janam Bhumi, is not a juristic person, while upholding the juristic personality of the deity, Bhagwan Shri Ram Virajman, as the first plaintiff. The ruling marks a clear limit on the doctrine: juristic personality attaches to the identifiable form of the deity, not to land or property, however sacred. This supports the broader argument of this paper that juristic personality in Hindu law is a narrow legal fiction, created for a specific protective purpose, and not a general basis for treating every object of religious devotion as a legal person.

2.4 How Property Vests in the Deity: The Act of Dedication

Mere installation of an idol, or even its public consecration, does not by itself create a religious endowment with legal consequences, In *Ram Jankijee Deities & Ors v. State of Bihar and Ors* (1999), the Supreme Court observed that

In the conception of debutter ,two essential ideas are required to be performed , In the first place , the property which is dedicated to the deity vests in an ideal sense in the deity itself as a juristic person and in the second place , the personality of the idol being linked up with natural personality of the shebait, being the manager or being the Dharmakarta and who is entrusted with the custody of the idol and who is responsible otherwise for preservation of the property of the idol¹⁵

In other words, debutter is always a two-sided structure: an ideal owner which is the deity and a real, accountable custodian, the shebait.¹⁶

Deoki Nandan v. Murlidhar 1956 SCR 756 : the Supreme Court observed that traditional Hindu law contemplates a religious dedication through ceremonies such as Sankalpa which is the declaration of intention, Utsarga, the renunciation of ownership, and Pratishtha, consecration of the idol. However, the Court clarified that the validity of an endowment does not depend upon the performance of these ceremonies-

It is a settled law than an endowment can validly be created in favour of an idol or temple without the performance of any particular ceremonies, provided the settlor has clearly and

¹⁴ Ibid. Court also explained the rationale underlying the doctrine itself. The Court explained that juristic personality is conferred on an idol for the limited purpose of protecting property dedicated to worship from mismanagement or alienation. This rationale has no bearing on land as such, which by its legal character is capable of ownership, transfer, and division. Extending juristic personality to land would therefore not serve the purpose for which the doctrine was created.

¹⁵ *Ram Jankijee Deities & Ors. v. State of Bihar & Ors.*, (1999) 5 SCC 50.

¹⁶ Ibid.

*unambiguously expresses his intention in that behalf.*¹⁷

2.5 The Rights That Follow from Vesting

Once property has vested in the deity through this process, the deity acquires a coherent bundle of legal rights

2.5.1 The right to hold property

The most important right of a Hindu deity is the right to hold property the Supreme Court,, in *State of Madhya Pradesh v. Pujari Utthan Avam Kalyan Samiti*, Civil Appeal No. 4850 of 2021, decided 6 September 2021, reaffirmed it by directing that the presiding deity of the temple is the owner of the land attached to the temple and no pujari or trustee or manager can claim title of religious property and upheld circulars issued by the Madhya Pradesh Government deleting the names of Pujaris from revenue records pertaining to temple properties, with the deity's name alone appearing as owner.¹⁸ This clarifies that property vests in the deity itself not in the manager, the priest, or the trustee

2.5.2 The right to sue and be sued

Since the deity owns property in this real sense, it follows naturally that it must be able to sue and be sued to protect that ownership otherwise the right to hold property would be hollow whenever the shebait failed to act. This connection was made explicit in *Bishwanath v. Shri Thakur Radhaballabhji* (1967), where a temple manager alienated property without justification. The Supreme Court held that a worshipper, acting as the idol's "next friend," could sue on the deity's behalf to recover the alienated property¹⁹

2.5.3 The right against arbitrary alienation

That same logic extends to a right against arbitrary alienation. If the deity's ownership is real, then property vested in it cannot be freely given away by its custodian, a shebait may alienate debutter property only in cases of genuine legal necessity. Tellingly, even an agreement purporting to bar alienation altogether is void, since the narrow power to alienate for urgent necessity is inherent to the shebait's office and cannot be contracted away.¹² Where an improper alienation does occur, the deity itself or any person interested in the endowment, acting on its behalf can sue to challenge it,

2.5.4 Liability to taxation

A deity's status as a legal person is reflected not only in its capacity to own property but also

¹⁷ *Deoki Nandan v. Murlidhar*, AIR 1957 SC 133 : 1956 SCR 756.

¹⁸ *State of Madhya Pradesh & Ors. v. Pujari Utthan Avam Kalyan Samiti & Anr.*, (2021) 10 SCC 330.

¹⁹ *Bishwanath and Anr. v. Shri Thakur Radhaballabhji & Ors.*, AIR 1967 SC 1044 : (1967) 2 SCR 618.

in its subjection to statutory obligations such as taxation. The Supreme Court in *Yogendra Nath Naskar v. CIT* (1969) held that deities, represented by their idols, are juridical persons capable of owning property and are accordingly taxable under the Income Tax Act,²⁰ with income from temple lands assessed as the deity's own income, channelled through the shebait. The imposition of tax liability follows naturally from the recognition of the deity's proprietary rights. Once the law treats the deity as a property owner, consistency requires that it also attribute to the deity the fiscal consequences of ownership.²¹

2.5.5 The Deity and Constitutional Rights:

Justice Chandrachud, in the Sabarimala case *Indian Young Lawyers Association v. State of Kerala*, drew a crucial distinction between a deity's juristic personality and its capacity to hold constitutional rights. While the deity is recognised in law as a juristic person capable of owning property and suing or being sued, he held that this statutory recognition does not extend to bearing rights under Part III, which are structured around the individual as the basic rights-bearing unit. The legal fiction conferring juristic personality for proprietary and litigative purposes, he reasoned, cannot be stretched to cover the full ambit of constitutional rights.²² This holding matters for temple jurisprudence because it locates the constitutional claim not in the deity itself but in the worshippers, the denomination, or the Shebait as human claimants.

3. Legal Status and Role of the Shebait

3.1 The Shebait as Manager of the Deity's Property

Since a deity, though recognized as a juristic person, is incapable of acting on its own behalf, Hindu law provides for a human agency to manage its temporal affairs. This human agency is the shebait. As the Supreme Court explained in *Profulla Chorone Requitte v. Satya Chorone Requitte*, (1979) since property dedicated to an idol vests in it only in an ideal sense, possession and management must, out of necessity, be entrusted to a human agent.²³

The court broadly described shebait as the idol's custodian and human representative, empowered to manage all its temporal affairs. Though his position resembles that of a trustee, it differs fundamentally from the English conception, since title to the endowed property vests in the idol and not in the shebait. Notably, however, the shebait retains a right to a share of the usufruct of the property, the extent of which depends on usage, custom, or the founder's

²⁰ Income-tax Act, 1961: provisions relating to the assessment of income of juridical persons.

²¹ *Yogendra Nath Naskar*, supra n.11.

²² *Indian Young Lawyers Association v. State of Kerala*, (2019) 11 SCC 1 (the Sabarimala case).

²³ *Profulla Chorone Requitte v. Satya Chorone Requitte*, (1979) 3 SCC 409

directions.²⁴

The appointment of a shebait is usually decided by the founder of the endowment. The founder may appoint a shebait at the time of dedication or may specify how the office will pass in the future. If the founder does not make any arrangement, the right to become a shebait generally passes to the founder's heirs according to Hindu law, unless a different custom exists.

3.2 Alienation of Temple Property by a Shebait

A shebait cannot alienate temple property except in two cases:

1. Legal necessity
2. Benefit of the estate

This test was laid down in *Palaniappa Chetty v. Sreemath Devasikamony Pandara Sannadhi* (1917).

The case concerned a building site belonging to the Sri Subramaniaswamy Devasthanam temple in Kunnakudi, Madurai district. By 1897, the site earned no rent, and the ruins on it had become a public nuisance, with proceedings pending before the local Magistrate to abate it. The shebait then in office granted a perpetual lease of the site to the appellant, Palaniappa Chetty, at a nominal annual rent, for construction of an Annathanam Mutt a charitable food distribution institution. After a successor shebait took office, the temple challenged the lease. The Privy Council held that a shebait has no general power of sale; any transfer of temple property must be justified by legal necessity or benefit of estate,²⁵ in the same way that a Hindu widow's limited estate, or a minor's property, could only be alienated on similar grounds.

3.3 Consequences of an Unjustified Alienation

An alienation of debutter property by a shebait made without legal necessity or benefit of the estate is not binding on the deity. The legal effect of such a transaction depends upon the capacity in which the shebait purports to act. Where the alienation is made by the shebait acting as a manager under a mistaken assertion of necessity, the transaction may operate only during the subsistence of his office and ceases to have effect upon his death, removal, or retirement. but, where the shebait purports to deal with the property as his own, asserting personal title, the alienation is void ab initio and is devoid of legal effect from its inception.

This position is consistent with the principle articulated by B.K. Mukherjea in *The Hindu Law of Religious and Charitable Trusts*, wherein alienation of debutter property without necessity

²⁴ Ibid.

²⁵ *Palaniappa Chetty v. Sreemath Devasikamony Pandara Sannadhi*, (1917) 44 IA 147 : ILR 40 Mad 709.

is characterised as prima facie a breach of trust. Such transactions can bind the endowment only upon proof of legal necessity or upon demonstration that the transferee acted in good faith after making reasonable and bona fide enquiries into the existence of such necessity.²⁶

3.4 Power of Alienation for Necessity Cannot Be Taken Away

Angurbala Mullick v. Debabrata Mullick . 1951, The case clarified that shebaitship, being the office through which a religious endowment is administered, possesses a recognised legal and proprietary character under Hindu law. Consequently, the rights attached to the office are capable of devolution according to the applicable rules of succession, unless a contrary intention is expressed in the founding deed or established by custom.²⁷

A shebait's power to transfer temple property in cases of genuine necessity cannot be removed even by the deed of dedication. If the deed tries to completely stop any sale or transfer, such a condition is not valid in law. This is because the power to act in necessity comes from the office of shebait, not from the deed itself. It exists to protect the temple property in emergencies. This view is also supported by Section 10 of the Transfer of Property Act, 1882, which makes any absolute restriction on the right to transfer property void.

4. CONSEQUENCES OF TREATING TEMPLE PROPERTY AS PROPERTY OF THE DEITY

The recognition of the Hindu deity as a juristic person, and the resulting understanding that temple property belongs to the deity rather than to any individual, has consequences beyond ordinary property law. It influences the constitutional position of religious institutions, defines the scope of State control, and determines how responsibility for temple administration is maintained.

4.1 Religious Autonomy

Since temple property is considered to belong to the deity, it cannot be claimed by the State or private individuals simply because human persons manage the temple. This idea supports the religious autonomy of temples under Articles 25 and 26 of the Constitution by recognising the deity's property as the foundation of a protected religious institution rather than as ordinary property available for private ownership or succession.

²⁶ B. K. Mukherjea, *The Hindu Law of Religious and Charitable Trusts*, ed. A. C. Sen, 5th ed. (Kolkata: Eastern Law House, 2023), 145.

²⁷ Angurbala Mullick v. Debabrata Mullick. 1951 SCR 1125

However, the recognition of the deity as a juristic person does not mean that the institution is completely free from constitutional review. The decision of the Supreme Court in the Sabarimala case shows this limitation. The Sabarimala temple in Kerala, dedicated to Lord Ayyappa, had a long-standing custom barring women of menstruating age (broadly, ages 10 to 50) from entering and worshipping there, based on the belief that the deity is in a state of perpetual celibacy. This practice was challenged as discriminatory, and in 2018 the Supreme Court struck it down, holding that the exclusion violated women's fundamental rights to equality and to practice their religion. Even though the temple involved a deity recognized as a juristic person, the Court still tested this practice against fundamental rights under Part III of the Constitution.²⁸ This shows that the deity's ownership protects the religious identity and property of the institution, but it does not provide complete immunity from constitutional principles. Juristic personality protects the institution's existence and character, but it does not place it outside the scope of fundamental rights.

4.2 State Regulation

Even though the deity owns the property, this hasn't stopped the State from regulating temples quite heavily. Provisions like Articles 290-A and 31-A, along with various state laws on Hindu religious and charitable endowments, give the government real power over temple finances, staff appointments, and overall management. Courts have made sense of this by splitting temple administration into two categories: the secular side, which the State can regulate, and the "religious" side, which stays protected under Article 26.

This secular or religious distinction itself traces back to *Commissioner, Hindu Religious Endowments, Madras v. Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt*. The Supreme Court delivered this judgment on 16 April 1954, in a dispute where the head of Shirur Math challenged the Madras Hindu Religious and Charitable Endowments Act, 1951, arguing that its provisions for State oversight of the Math's administration violated Articles 19(1)(f), 25, and 26 of the Constitution.²⁹ The Court held that while the State has the competence to regulate secular activities connected with religion, it cannot interfere with matters that form an essential and integral part of religious practice.³⁰

²⁸ Sabarimala case, supra n.22.

²⁹ *The Commissioner, Hindu Religious Endowments, Madras v. Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt*, AIR 1954 SC 282

³⁰ Ibid.

4.3 Accountability in Administration

The structure of accountability in temple administration arises from the fact that the deity cannot act on its own. A deity cannot manage its own property, appoint representatives, or approach the court independently. Therefore, the functions normally performed by a property owner must be carried out through human intermediaries. The shebait or trustee has the primary responsibility for managing the temple and its property, while statutory boards and commissioners created under endowment laws provide further administrative supervision. The courts remain the final authority for resolving disputes. Thus, accountability does not lie with the deity directly but operates through a system of representatives who act on its behalf.³¹

The Supreme Court's decision in *Bishwanath v. Shri Thakur Radhaballabhji* demonstrates how this system functions. The Court recognised that a worshipper could approach the court as the next friend of the deity when the shebait, who was responsible for protecting the deity's interests has failed to take action.³² This addresses an important difficulty in the intermediary system: if only the shebait could represent the deity in legal proceedings, a shebait involved in mismanagement or wrongful alienation could avoid challenge because the person responsible for protecting the deity's interests would also be the person causing the harm. Allowing worshippers to act on behalf of the deity ensures that accountability is maintained even when the formal representative fails in their duty. Section 92 of the Code of Civil Procedure, 1908 reinforces this further by providing a statutory route for seeking court relief in cases of breach of trust or mismanagement of a public charitable or religious trust, without requiring the suit to be initiated by the trustee or shebait alone.³³

5. SUGGESTIONS

The doctrine of juristic personality of Hindu deities should be retained because it remains useful in protecting religious endowments, but its operation needs clearer statutory and judicial limits.

1. The law should clearly define what constitutes debottar property and what amounts to a valid dedication. At present, courts largely rely on intention and custom, which can sometimes create uncertainty. Clear statutory rules would help reduce disputes regarding the ownership and status of temple property.
2. A shebait's power to transfer temple property should continue to be limited to cases of legal necessity or benefit of the estate. However, important transfers should be

³¹ Profulla Chorone Requitte, *supra* n.23

³² *Bishwanath case*, *supra* n.19.

³³ The Code of Civil Procedure, 1908 (Act 5 of 1908), s. 92.

supported by proper documentation, approval in exceptional cases, or judicial review to ensure transparency and prevent misuse.

3. Temple administration should be made more accountable through regular audits, public disclosure of temple assets, updated land records in the deity's name, and independent oversight of major transactions. A dedicated mechanism for resolving disputes relating to temple property and administration would also be beneficial.
4. The law relating to shebaitship should be modernised by providing clear rules on appointment, succession, powers, disqualification, and removal of shebait. This would reduce uncertainty and help improve the efficiency of temple governance.
5. A proper balance should be maintained between State regulation and religious autonomy. While the State may regulate the secular and financial aspects of temple administration, it should avoid unnecessary interference in essential religious practices. Any reforms should therefore protect both religious freedom and public accountability.

Overall, the doctrine should not be abandoned, but refined. Its purpose is protective, not absolute proprietary ownership in a human sense. The best reform would be to preserve the fiction where it is useful, while building clearer legal safeguards around it.

6. CONCLUSION

The recognition of Hindu deities as juristic persons is a significant development in Indian legal jurisprudence. A concept that originated from religious practices has evolved into a legal doctrine governing temple property, religious endowments, and administration. The core purpose of this doctrine is to protect property dedicated for religious purposes. By recognising the deity as the legal owner, the law ensures that temple property remains connected with the purpose for which it was dedicated and prevents those managing the temple from treating it as their personal property. Since the deity cannot act independently, the shebait performs the role of managing the property and representing the deity in legal matters. At the same time, the doctrine has clear limits. Courts have clarified that juristic personality is a legal recognition created for specific purposes and does not extend to divinity in the abstract or to every object connected with religious belief. The decision in *M. Siddiq v. Mahant Suresh Das* demonstrates that the doctrine protects the legal identity of the deity while preventing an unlimited expansion of legal personality. The system of shebaitship creates a balance between the deity's ownership and practical administration. Although shebait's have the authority to manage temple affairs, their powers are restricted by duties of preservation, accountability, and protection of the endowment.

Thus, the law relating to juristic personality of Hindu deities reflects an attempt to balance religious autonomy with legal regulation. It respects religious dedication while ensuring that temple property is protected and administered in accordance with legal principles. The continued development of this doctrine depends on maintaining a careful balance between protecting religious institutions and ensuring accountability in their management.

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