



# Karnataka's Temple Tax Amendment Bill

**For Prelims:** [Governor](#), [Article 25](#), [Article 26](#)

**For Mains:** Transparency and Accountability in Temple Governance, Government Policies & Interventions

**Source:** [IE](#)

## Why in News?

The Karnataka Hindu Religious Institutions and Charitable Endowments (Amendment) Bill, 2024, was passed by the State Legislative Assembly and then the Council, it will now be sent to the [Governor](#) for approval.

- The Bill was meant to amend multiple provisions in the **Karnataka Hindu Religious Institutions and Charitable Endowments Act (KHRI& CE), 1997**.

## What are the Key Highlights of the Bill?

- **Alteration of Taxation System:**
  - The Bill, aimed to **alter the taxation of Hindu temples**.
  - It proposed diverting **10% of gross income** from temples making over **Rs 1 crore annually** to a **common pool** for temple maintenance.
    - Previously, the allocation was **10% of the net income for temples** earning over **Rs 10 lakh annually**.
    - Net income is calculated based on the **profits of the temple after accounting for its expenses**, whereas gross income simply **refers to the total amount of money the temple makes**.
  - The Bill also suggested allocating 5% of income from temples earning between Rs 10 lakh and Rs 1 crore to the common pool.
  - These changes would have generated an additional Rs 60 crore from 87 temples with incomes over Rs 1 crore and 311 temples with income exceeding Rs 10 lakh.
- **Utilisation of Common Fund:**
  - The common fund may be utilised for purposes including religious studies and propagation, temple maintenance, and other charitable causes.
  - The common fund pool was created in 2011, by amending the 1997 Act.
- **Composition of Committee of Management:**
  - The Bill suggested adding a **member skilled in Vishwakarma Hindu temple architecture and sculpture** to the "committee of management" of temples and religious institutions.
    - Under Section 25 of the KHRI& CE 1997 Act, temples and religious institutions are required to form a **"committee of management"** consisting of **nine people**, including a priest, at least one member of a [Scheduled Caste](#) or [Scheduled Tribe](#), two women, and one member of the locality of the institution.
- **Rajya Dharmika Parishat:**

- The Bill empowered the Rajya Dharmika Parishat to appoint committee chairpersons and handle religious disputes, temple statuses, and trustee appointments. Additionally, it mandated the creation of district and state committees to oversee infrastructure projects for temples earning over Rs 25 lakh annually.

## What are the Concerns Regarding the Bill?

- The Bill may also be challenged on the **grounds of discrimination, as it applies only to Hindu temples**, and not to other religious institutions.
  - The Bill may also face scrutiny under **Article 14 of the Constitution**, which guarantees **equality before the law and equal protection of the laws**, and prohibits arbitrary and unreasonable state action.
- Critics argued that such interference could potentially infringe on the constitutional rights granted under **Article 25**.
  - **Article 25** ensures individuals' freedom to profess, practice, and propagate religion, subject to public order, morality, and health.
    - Article 25(2) (a) empowers the **State to regulate or restrict those activities of any religious practice** which are economic, political, financial in nature or any other activity which is secular.
- Additionally, concerns were raised regarding the potential violation of rights guaranteed under **Article 26**.
  - Article 26 grants **religious denominations autonomy to manage their religious affairs and establish institutions** for religious and charitable purposes.
- It is feared that the **bill will lead to corruption and mismanagement of temple funds** and assets by the government-appointed Rajya Dharmika Parishath.
- It garnered criticism from the opposition, alleging governmental overreach and financial exploitation of temples.

## Temple Revenue Handling in Other States:

- **Telangana's Model:**
  - Telangana follows a system akin to Karnataka's, where a "**Common Good Fund**" is created under **Section 70 of the Telangana Charitable and Hindu Religious Institutions and Endowments Act, 1987**.
  - Temples earning more than Rs 50,000 annually are mandated to contribute **1.5% of their income** to the state government.
    - These funds are utilized for temple maintenance, renovations, veda-pathasalas (religious schools), and establishing new temples.
- **Kerala's System:**
  - Kerala employs a distinct approach where temples are predominantly managed by **state-run Devaswom (temple) Boards**.
    - The state has **five autonomous Devaswom Boards** overseeing over 3,000 temples, with board members typically appointed by the ruling government, often politicians.
    - Each Devaswom Board operates with a budget allocated by the state government and **isn't obliged to disclose revenue figures**. Separate laws govern the administration and management of temples under each Devaswom board, **except for Travancore and Cochin, which are governed by a shared Act (Travancore-Cochin Hindu Religious Institutions Act, 1950)**.

## What is the Historical Background of State Regulation of Temples?

- The **British government's Religious Endowments Act of 1863** aimed to secularize temple management by transferring control to local committees.
- In **1927, the Justice Party** enacted the Madras Hindu Religious Endowments Act, marking one of the earliest efforts by an elected government to regulate temples.

- In **1950**, the [Law Commission of India](#) recommended legislation to prevent misuse of temple funds, leading to the enactment of the **The Tamil Nadu Hindu Religious and Charitable Endowments (TN HR&CE) Act, 1951**.
  - It provides for the creation of a **Department of Hindu Religious and Charitable Endowments for the administration, protection, and preservation of temples and their properties**.
- The TN HR&CE Act was enacted, but its constitutional validity was challenged before the [Supreme Court](#). In the landmark [Shirur Mutt case \(1954\)](#), the Court upheld the overall law, though it struck down some provisions. A revised **TN HR&CE Act was legislated in 1959**.

## How are other Religious Institutions Managed in India?

- **The Places of Worship Act, 1991:**
  - It was enacted to **freeze the status of religious places of worship as they existed on 15<sup>th</sup> August 1947**, and prohibits the conversion of any place of worship and ensures the maintenance of their religious character.
    - The Act excludes ancient and historical monuments, archaeological sites, and remains governed by the **Ancient Monuments and Archaeological Sites and Remains Act, 1958**.
    - It also doesn't cover settled cases, resolved disputes, or conversions before its implementation. Specifically, the Act doesn't apply to the place of worship known as [Ram Janmabhoomi-Babri Masjid in Ayodhya](#), including associated legal proceedings.
- **Constitution of India:**
  - The constitution under **Article 26** states that **religious groups have the right to establish and maintain institutions** for religious and charitable purposes, manage their own affairs in religious matters, and own, acquire, and administer property.
  - Muslims, Christians, Sikhs and other religious denominations utilize these constitutional guarantees to the fullest and manage their institutions.
- **Shiromani Gurdwara Parbandhak Committee (SGPC):**
  - The SGPC is a **Sikh-led committee** that manages Sikh Gurdwaras in India and abroad.
    - SGPC is directly elected through election by the Sikh sangat i.e. Sikh male and female voters above 18 years of age who are registered as voters under the provisions of the **Sikh Gurdwaras Act, 1925**.
- **Waqf Act of 1954:**
  - The Waqf Act of 1954 established the Central Waqf Council, which advises the Central Government on the administration of Auqaf (assets that are donated) and the working of state Waqf Boards.
    - **State Waqf Boards exercises control over mosques, graveyards and religious waqfs** in their state. The primary function of Wakf Board is to ensure its properties and revenue are appropriately managed and utilized.
      - Waqf is a permanent dedication of movable or immovable properties for religious, pious or charitable purposes as recognized by Muslim Law.

## UPSC Civil Services Examination, Previous Year Questions (PYQs)

### Mains:

**Q.** How the Indian concept of secularism is different from the western model of secularism? Discuss. (2016)