

W.P(MD)No.18174 of 2018

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

RESERVED ON : 05.11.2024

PRONOUNCED ON : 12.11.2024

CORAM

THE HONOURABLE MR.JUSTICE G.K.ILANTHIRAIYAN

W.P(MD)No.18174 of 2018

- 1.C.Pakkir Maideen
- 2.P.Raviyathu
- 3.A.Peer Mohammed
- 4.P.Syed Ali Fathima

... Petitioners

Vs

- 1.The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Fort St. George,
Chennai.
- 2.The Inspector General of Registration,
Registration Department,
100, Santhome High Road,
Mylapore,
Chennai.
- 3.The District Registrar,
Registration Department,
Tirunelveli.
- 4.The Sub-Registrar,
Kayathar Sub-Registrar Office,
Kayathar,
Tuticorin District.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of Constitution of India, to issue a writ of Mandamus, directing the fourth respondent to register the Adoption Deed dated 07.07.2018 executed by the petitioners, by considering the representation of the petitioners dated 21.07.2018 within the time fixed by this Court.

For Petitioners : Mr.H.Arumugam

For Respondents : Mr.S.P.Maharajan
Special Government Pleader

: Mr.M.Ajmal Khan
Senior Counsel
Amicus Curiae

ORDER

This Writ Petition has been filed for a direction, directing the fourth respondent to register the adoption deed, dated 07.07.2018 presented by the petitioners.

Background of the case:

2.The petitioners 1 and 2 are the husband and wife and they gave birth to three female children. The fourth petitioner is the sister of the second petitioner and the third petitioner is the husband of the fourth petitioner. Therefore, the petitioners 1 and 2 decided to give their third female child by adoption to the



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petitioners 3 and 4. They had also agreed and accepted the adoption of the petitioners 1 and 2's, third daughter, by name Safreen Fathima in the presence of their relatives. Accordingly, they made an adoption deed, dated 07.07.2018 and presented for registration for all practical purposes of future of the adopted child. However, the fourth respondent refused to register the adoption deed on the ground that there is no provision available for registration of adoption deed in online registration in the case of Muslims.

Petitioners' Submission:

3.The learned counsel appearing for the petitioners would submit that the Muslim Personal Law has not recognized the adoption. However, it is no bar for adoption by Muslims in view of Section 41 of the Juvenile Justice (Care and Protection of Children) Act, 2000 (as amended in 2006) (in short hereinafter referred to as 'the J.J Act, 2000') which permits the adoption by any person irrespective of caste, religion, creed etc. The Mohammedans are governed by Personal Law, which is recognized by an enactment called 'The Muslim Personal Law (Shariat) Application Act, 1937' (in short hereinafter referred to as 'the Act, 1937'). He relied upon



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Sections 2 and 3 of the Act, 1937. Therefore, Section 2 of the Act, 1937 shall be the Personal Law in which the subjects are covered.

Section 3 of the Act, 1937 deals with the declaration by a person in respect of adoption, Wills and legacies. Insofar adoption is concerned, the Muslim Personal Law is not applicable. Therefore, the adoption is permissible unless and otherwise, the person who wants to adopt has declared himself to obtain the benefit of Section 2 of the Act, 1937. Therefore, there is no bar for adoption by Muslims.

4.The learned counsel appearing for the petitioners further submitted that neither the Juvenile Justice (Care and Protection of Children) Act, 2015 (in short hereinafter referred to as 'the J.J Act, 2015) nor the Rules or the Regulation prohibits, curtails or nullifies the practice of adoption by custom or otherwise prevailing before the enactment of the J.J Act, 2015. The adoption by following any custom or practice is not overruled or nullified by any of the provisions of the J.J Act, 2015 and its Regulation. There is no overriding or repealing of adoption also under the J.J Act, 2015. The adoption deed is not a document to be registered compulsorily and it is an optional one. However, the fourth



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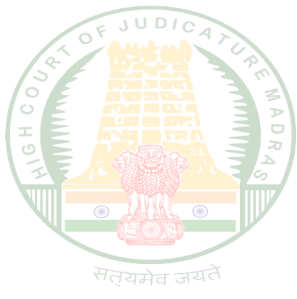
respondent informed that in view of the introduction of online registration, the document cannot be registered manually and the website does not provide the column for adoption for Mohammedan. Therefore, the provision under Sections 71 to 73 of the Registration Act, 1908 will not arise for refusal of documents. Further, he specifically contended that the adoption by custom under Mohammedan Law is valid. Therefore, the registering authority cannot refuse to register the deed of adoption.

5.In support of his contention, the learned counsel appearing for the petitioners relied upon the following Judgments:

(i) In the Judgment in ***Ayubsha Amirsha Jamadar and others Vs. Babalal Mahabut Danawade and others*** reported in ***AIR 1938 Bombay 111***, the Bombay High Court has held as follows:

'(a) Mohammedan Law – Manager of graveyard – female.

Though the ground in which human remains are interred is regarded as sacred, the duties of the manager of a graveyard are secular



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and can be performed by a female in person or by proxy.

(b) Mohammedan Law - Manager of graveyard – female – custom.

A woman may be prohibited from managing a graveyard by local usage or custom, though not under general law.'

(ii) In the Judgement in ***Allahdeen Vs. Board of Revenue and others*** reported in ***2006 SCC Online Raj 954***, the Hon'ble Supreme Court has held as follows:

'16. There is no controversy between the parties that adoption is not an absolute anathema to the Muslim community in Rajasthan. Undoubtedly, the Muslim Law in its pure form governed of Shariyat or Hidaya does not recognise the principle of adoption. However, wherever there exist a custom amongst the Muslim community whether by way of a family custom or by way of community custom or by way of regional custom permitting adoption amongst Muslims, such adoption has been recognized by the Courts in India.'



(iii) In the Judgment in ***Philips Alfred Malvin Vs.***

Y.J.Gonsalvis and others reported in ***AIR 1999 Kerala 187***, the

Kerala High Court has held as follows:

'8.The Canon Law does not prohibit adoption. The Code of Canon Law, commissioned by the Canon Law Society of America, goes to show that Canon 110 relates to adoption, which reads as follows:

'Children who have been adopted according to the norm of civil law are considered as being the children of the person or persons who have adopted them.

Adopted children are usually not at all, or occasionally not wholly, related to the parents adopting them Church law adopts the civil law pertinent to the area and states that adopted children are held to be the equivalent of natural children of an adopting couple in those instances in which adoption has been duly formalized according to the Civil Law.'

Canon 111 provides, that-

'A child of parents who belong to the Latin Church is ascribed to it by reception of baptism, or, if one or the other parent does not belong to the Latin Church and both parents agree in choosing that the child be



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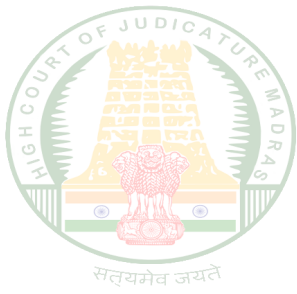
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baptized in the Latin Church, the child is ascribed to it by reception of baptism but, if the agreement is lacking, the child is ascribed to the Ritual Church to which the father belongs.'

From the above Canon Laws, it can be seen that the Church has adopted civil law pertaining to the area. Therefore, adoption made by Correa couple cannot be said to be invalid.

9.Mohammaden Law also recognise adoption if there is custom prevailing among Mohammaden communities. The custom is accepted to have the force of law, as is held in AIR 1936 Lahore 465. Section 29 of the Oudh Estates Act, 1869 permits a Mohammedan Talukdar to adopt a son. In the State of Jammu & Kashmir, the existence of local custom regarding adoption has been recognised by virtue of Sri Pratap Jammu & Kashmir Laws Consolidation Act, 1977. The right of the couple to adopt a son is a constitutional right guaranteed under Article 21. The right to life includes those things which make life meaningful. Correa couple might have thought of making their life more meaningful by adopting a son.

10.Thus, the Hindu Law, Mohammedan Law and Canon Law recognize adoption. Therefore, simply because there is no separate statute providing adoption, it cannot be said that the



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adoption made by Correa couple is invalid. Since the adopted son gets all the rights of a natural born child, he is entitled to inherit the assets of George Correa couple. The learned Subordinate Judge went wrong in holding that unless adoption is recognised either by personal law, custom or by Canon Law, the first respondent cannot claim right over the plaint schedule property, as the adoption itself is invalid in the eye of law. Therefore, the decree and judgment appealed against are liable to be set aside.'

Respondents submission:

6.The fourth respondent filed a counter-affidavit and Mr.S.P.Maharajan, learned Special Government Pleader appearing for the respondents submitted that the petitioners submitted a representation seeking registration of adoption deed, dated 21.07.2018 and it is pending on the file of the fourth respondent. When the fourth respondent is waiting for consideration with the consultation of its superior with regard to the registration of the adoption deed of a Muslim, the petitioners filed this Writ Petition and it is pre-mature. Further, there is no provision in the Registration Act, 1908 to register the adoption deed presented by an individual who belongs to the Muslim religion. There is no software designed in the Registration office to register the adoption deed submitted by



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the Muslim. The Personal Law of Muslims does not recognize adoption among Muslims. Therefore, the deed of adoption by any Muslim is void and as such, it cannot be registered and the fourth respondent rightly refused to register the adoption deed.

7.While pending Writ Petition, this Court appointed Mr.M.Ajmal Khan, learned Senior Counsel as *Amicus Curiae* to assist this Court.

Submissions made by Amicus Curiae:

8.Mr.M.Ajmal Khan, learned Senior Counsel, who was appointed as *Amicus curiae*, has stated that the Mohammedan law does not recognize adoption as a mode of filiation. Section 2 of the Act, 1937 speaks of the application of Muslim Personal Law for Muslims on the subjects enumerated under Section 2 of the Act, 1937. Accordingly, adoption is not a subject enumerated under Section 2 of the Act, 1937 or the applicability of adoption for Muslims. However, Section 3 of the Act, 1937 contemplates that in case of adoption, Wills and legacies, Muslim Personal Law can be applied if a Muslim who is competent to contract makes a declaration that Section 2 of the Act, 1937 shall apply to him and his descendants in addition with the matters enumerated under



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Section 2 of the Act, 1937. He further submitted that Islam in principle does not recognize adoption as a mode of filiation, but the Act, 1937, recognizes custom such as adoption, Wills and legacies and it requires to be pleaded and proved only before the competent civil Court.

9.Heard Mr.H.Arumugam, learned counsel appearing for the petitioners, Mr.S.P.Maharjan, learned Special Government Pleader appearing for the respondents 1 to 4 and Mr.M.Ajmal Khan, learned Senior Counsel, who was appointed as *Amicus Curiae* and perused the materials placed before this Court.

10.The petitioners 1 and 2 are the husband and wife and they gave birth to three female children. The fourth petitioner is the sister of the second petitioner and the third petitioner is the husband of the fourth petitioner. Therefore, the petitioners 1 and 2 decided to give their third female child by adoption to the petitioners 3 and 4. They had also agreed and accepted the adoption of the petitioners 1 and 2's, third daughter, by name Safreen Fathima in the presence of their relatives. Accordingly, they made an adoption deed, dated 09.07.2018 and presented for



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registration for all practical purposes of future of the adopted child.

However, the fourth respondent refused to register the adoption deed on the ground that there is no provision available for registration of adoption deed in online registration in the case of Muslims.

11.The Mohammedan Law does not recognize adoption as a mode of filiation. The Mohammedans are governed by Personal Law, which is recognized by the Act, 1937. It is relevant to extract the provision contemplated under Section 2 of the Act, 1937 hereunder:

'2.Application of Personal Law to Muslims.-

Notwithstanding any custom or usage to the contrary, in all questions (save questions relating to agricultural land) regarding intestate succession, special property of females, including personal property inherited or obtained under contract or gift or any other provision of Personal Law. marriage, dissolution of marriage, including talaq, ila, zihar, lian, khula and mubaraat, maintenance, dower, guardianship, gifts, trusts and trust properties, and wakfs (other than charities and charitable institutions and charitable and religious



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endowments) the rule of decision in cases where the parties are Muslims shall be the Muslim Personal Law (Shariat).'

Adoption is not a subject enumerated under Section 2 of the Act, 1937 or the applicability of adoption for Muslims.

12. Further, it is relevant to extract the provision contemplated under Section 3 of the Act, 1937 hereunder:

'3. Power to make a declaration.—

(1) Any person who satisfies the prescribed authority—

(a) that he is a Muslim, and

(b) that he is competent to contract within the meaning of section 11 of the Indian Contract Act, 1872 (9 of 1872), and

(c) that he is a resident of 1 [the territories to which this Act extends], may by declaration in the prescribed form and filed before the prescribed authority declare that he desires to obtain the benefit of 2 [the provisions of this section], and thereafter the provisions of section 2 shall apply to the declarant and all his minor children and their descendants as if in



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addition to the matters enumerated therein adoption, wills and legacies were also specified.

(2) Where the prescribed authority refuses to accept a declaration under subsection (1), the person desiring to make the same may appeal to such office as the State Government may, by general or special order, appoint in this behalf, and such officer may, if he is satisfied that the appellant is entitled to make the declaration, order the prescribed authority to accept the same.'

The purport of Section 3 of the Act, 1937 appears to be that if a Muslim is governed by the customs, may continue to be governed by the said custom in case of adoption, Wills and legacies unless he/she makes a declaration to the contrary.

13.The J.J Act, 2000 was enacted to consolidate and amend the law relating to juveniles in conflict with the law and children in need of care and protection. Chapter IV of the J.J Act, 2000 pertains to rehabilitation and social reintegration in which Section 41(2) of the J.J Act, 2000 says that adoption shall be resorted to for the rehabilitation of the children who are orphans,



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abandoned or surrendered through such mechanism as prescribed.

It was challenged on the ground that the adoption irrespective of religion created thereunder was violative of Muslim Personal Law. The Hon'ble Supreme Court of India in the case of **Shabnam Hashmi Vs. Union of India** reported in **(2014) 4 SCC 1** held that the J.J Act, 2000 is an enabling legislation which does not impose any compulsive action on a prospective parent. Thus, it observed that personal beliefs and fairs cannot dictate the operation of provisions of an enabling statute and an optional legislation that does not contain an unavoidable imperative cannot be stultified by the principles of Personal Law which, however, would always govern any person who chooses to submit himself until the uniform civil code is enacted. Subsequently, the J.J Act, 2000 was repealed by the Act 2 of 2016 viz., The Juvenile Justice (Care and Protection of Children) Act, 2015 (in short hereinafter referred to as 'J.J Act, 2015') with the object to consolidate and amend the law relating to children alleged and found to be in conflict with law and children in need of care and protection. By virtue of Section 111 thereof, the J.J Act, 2000 was repealed.



14. With regard to adoption and its process, the relevant provisions of the J.J Act, 2015 reads as follows:

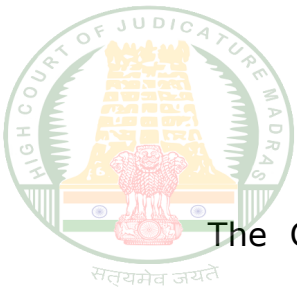
'a. Section 2(2) defines Adoption as 'the process through which the adopted child is permanently separated from his biological parents and becomes the lawful child of his adoptive parents with all the rights, privileges and responsibilities that are attached to a biological child'.

b. Section 2(3) defines Adoption Regulations as 'the regulations framed by the Authority and notified by the Central Government in respect of adoption'.

c. Section 2(23) defines Court as 'a civil court, which has jurisdiction in matters of adoption and guardianship and may include the District Court, Family Court and City Civil Courts'.

d. Section 2(49) defines Prospective Adoptive Parents as 'a person or persons eligible to adopt a child as per the provisions of section 57.

e. Section 2(52) defines Relative as 'in relation to a child for the purpose of adoption under this Act, means a paternal uncle or aunt, or a maternal uncle or aunt, or parental grandparent or maternal grandparent.'



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The Central Government also notified the Adoption Regulations, 2017 in pursuant to power contemplated under Section 68 of the J.J Act, 2015 and its relevant Regulations are as follows:

'a.Regulation 2(4) defines 'Child Adoption Resource Information and Guidance System' as meaning an online information system for facilitating, guiding and monitoring the adoption programme.

b.Regulation 2(12) defines 'in-country adoption' means adoption of a child by a citizen of India residing in India;

c.Regulation 5 identifies the additional eligibility criteria for prospective adoptive parents which must be read along with Section 57 of the parent legislation.

d.Regulation 51 stipulates the procedure of in-country relative adoptions, which would be applicable to the present writ petition. It requires that the prospective adoptive parents register themselves under the Child Adoption Resource Information and Guidance System and follow the legal process identified under Regulation 55. Further compulsory steps include securing the consent of the biological parents in Form Schedule XIX to the Regulations, the consent of the child if it is above 5 years of age, an affidavit of the prospective adoptive



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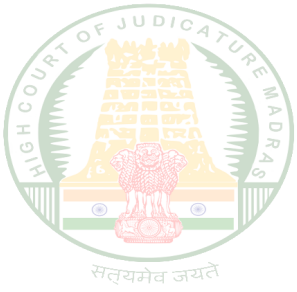
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parents in Form Schedule XXIV and an application to be filed by the prospective adoptive parents under Form Schedule XXX.

e.Regulation 55 lays down the legal procedure for the prospective adoptive parents to approach the competent civil court (Family Court or District Court or the City Civil Court, as the case may be), to file an adoption application in order to secure an adoption order. After securing an adoption order from the Court, the Regulation requires the prospective parents to obtain a certified copy of the same from the Court and furnish it to the District Child Protection Unit for online submission to the Central Adoption Resource Authority established under Section 68 of the JJ Act, 2015.'

Observations:

15.The above Regulations prescribe the procedure to safeguard the interest of children and to prevent the misuse of children in trafficking and other illegal activities, as a comprehensive Act, irrespective of religion *dehors* the Mohammedan Law does not recognize adoption as a mode of filiation. Therefore, a person who intends to take a child of a relative in adoption cannot bypass the procedure mandated in law and seek for registration of the adoption deed.



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16.Insofar as the registration of the adoption deed is concerned, it is not contemplated under the laws governing adoption. Therefore, the registration of the adoption deed cannot be asked as a matter of right before the registering authority to register the adoption deed. Sections 17 and 18 of the Registration Act, 1908 deal with the documents which ought to be compulsorily registered and the documents where registration is only optional. Accordingly, the adoption deed is not compulsorily registerable. Though the adoption deed was registered, it has no legal sanctity.

17.The deeds of marriage or divorce are registered by the Sub-Registrars. Both deeds are not registered by the Registrar of Marriages either under the Hindu Marriage Act, 1955 or the Christian Marriage Act, 1872. Both the enactments governing different subjects prescribe certain mandatory procedures for the performance of marriages. If a person whose marriage is not performed in the manner as provided under the above legislation by entering into an agreement in the name of the deed of marriage and got registered before the registering authority, who ordinarily registers documents of conveyance cannot claim any right of relationship under the said registration of the deed of marriage.



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Therefore, this issue has been dealt with in a detailed manner by the Hon'ble Division Bench of this Court in the case of **B.Jegadeesh Chandra Bose Vs. Superintendent of Police, Kanyakumari District** reported in **2009 (1) LW (Crl) 181**. The relevant paragraphs are extracted hereunder:

'13.Insofar as the Hindu marriages are concerned, Section 5 of the Hindu Marriages Act contemplates conditions for a Hindu marriage, section 7 relates to ceremonies and Section 8 relates to registration of Hindu Marriages. Unless conditions under Section 5 relating to a valid consent and either of the spouse is not insane, the bride groom has completed 21 years and bride completes 18 years and they are not within the prohibited degrees and are not sapindas, marriage cannot be solemnized. Unless there is solemnization marriage, it cannot be performed as per the ceremonies under Section 7 and consequently registration of such marriage under Section 8 cannot be done. Rule 5 of the Tamil Nadu Hindu Marriage (Registration) Rules, 1969, contemplates compulsory registration of marriage and the mode of application for registration. Applications are to be made in Form-I, along with application in Form-III, for registration of Hindu Marriage on the date of solemnization and a declaration is also provided as per Rule 10 in Form No.III by the husband and wife where the marriage is registered on the date of solemnization. Unless conditions under

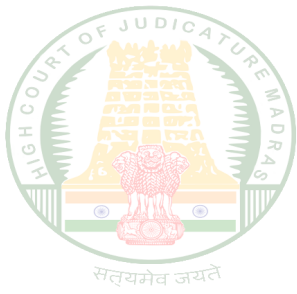


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Sections 5 and 7 are fulfilled, the marriage cannot be registered under Section 8 and the registration of the marriage should also be in conformity with the Rules referred to above. Without following the above, a Hindu Marriage cannot be registered. Further, registration of the marriage cannot be equated to a registration of marriage agreement.

14.Under The Indian Christian Marriage Act, Section 60 contemplates conditions of marriage, where both the spouses should be Christians and again the bride groom must be over 21 years and the bride should be over 18 years, apart from some other conditions. Part-VI of the said Act contemplates a notice of intended marriage before registration of marriage, filing a copy of the notice to be entered into the marriage notice book, issue a certificate of notice and the oath made thereon, issue an oath before the issue of certificate, the consent of father or guardian and thereafter filing petition for registration. For a false oath, declaration, oath or a certificate for procuring marriage, a penalty is also contemplated under Section 66 of the Act. Hence, a procedure is contemplated for the marriage and for the consequential registration of such marriage and issue of certificates.



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15. *In terms of Section 3 of the Special Marriages Act, marriage officers are appointed by the Government by notifying in the official gazette. Section 4 contemplates conditions relating to solemnization of special marriages. Section-5 contemplates notice to intended marriage for a period not less than 30 days immediately preceding the date of such notice. Section 6 contemplates notice book and publication. Section 7 contemplates objection to marriage. Section 8 contemplates procedure on receipt of petition and an enquiry as contemplated by the Marriage Officers in terms of Section 9. Thereafter, the marriage is registered and a certificate could be issued under Section 3. A procedure is also contemplated under Chapter-III for registration of marriages celebrated in other forms.*

16. *On the above backdrop of the specific provisions, any marriage, which is not solemnized as per the respective provisions of Laws, cannot be recognized as a valid marriage and consequently the same cannot be registered. Further, such marriage registration must be by following the procedures provided under the respective enactments. Under these circumstances, a mere presentation of documents for registration of marriage cannot by itself confer any legal status to the parties and such registration of marriage would be contrary to the procedures provided under the respective enactments.*



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17.Insofar as the submission of the learned Additional Advocate General as to the Suyamariyathai and Seerthiruththa marriages is concerned, here again, under Section 7-A, the procedure as contemplated under the Section to recognize the marriage alone is dispensed with and made optional. Nevertheless, in terms of Section 8 of the Act, registration is compulsory and must be done only in accordance with Section 8 of the Act and the corresponding rules, namely Rule 5 and Form Nos.I and II of the Rules.

18.Of course, Section 22-A of the Act was struck down by the Apex Court on the ground that the term "opposed to public policy" was vague and consequently the Government Order G.O.Ms.No.150, Commercial Taxes Department, dated 22.09.2000 was also quashed by this Court. In our opinion, in terms of Rule 162-A of the Registration Rules, no registration officer shall accept for registration any document or service agreement evidencing bonded labour or transaction constituting any offence under any law or opposed to public policy or morality. Though Section 22-A was struck down on the ground that the power conferred on the Government to direct the Registrars not to register certain documents as opposed to public policy, in the teeth of other conditions, particularly transaction constituting an



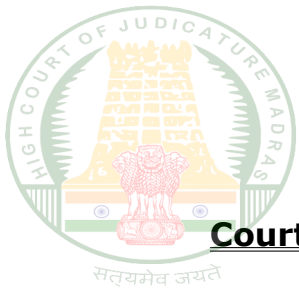
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offence under any law or morality, the registration of marriage agreement without following any of the procedures of the respective enactments cannot be permitted. Of course, knowing the serious implications of registration of such marriage agreements, the Government themselves have come out with a draft amendment proposing to insert Section 21-A in the Registration Act whereby under Section 21-A(3), directing the registering officer not to register any document evidencing any agreement relating to marriage or to live together as husband and wife, etc.

19. Under these circumstances, in order to curtail the misuse of such marriage agreements, whereby the hapless women may also possibly be misused, we deem it necessary that the Registrars and Sub- Registrars under the control of the Inspector General of Registration, Government of Tamilnadu, should be restrained from entertaining any marriage agreements produced without following the mandatory provisions of respective enactments and consequently registering them. Accordingly, there will be an order of injunction.'

**Court's view:**

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18.Thus, the registering authorities are restrained from registering any document of marriage or divorce as it has no legal sanctity under any law. Likewise, the registration of the adoption deed between the petitioners has also no legal sanctity under any law and it will not give any rights for the parties to the adoption. Further, the registration of the adoption deed will be a futile exercise, since it has no legal sanctity under any law. Therefore, the registration of the adoption deed does not arise before any of the registering authorities. Hence, the Judgments relied upon by the learned counsel appearing for the petitioners are not applicable to the case on hand.

19.In view of the above, the direction sought for by the petitioners in this Writ Petition cannot be granted and the Writ Petition itself is devoid of merits and liable to be dismissed. Accordingly, this Writ Petition stands dismissed. However, the petitioners are at liberty to invoke the regulations as contemplated under the Adoption Regulations, 2017 notified in the Gazette of India Extraordinary dated 04.01.2017 pursuant to the powers contemplated under Section 68 of the J.J Act, 2015, which came



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into force on 16.01.2017. This Court places its appreciation on record as to the valuable assistance rendered by Mr.M.Ajmal Khan, learned Senior Counsel appointed by this Court as *Amicus Curiae* to assist this Court. There shall be no order as to costs.

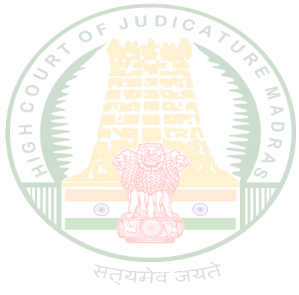
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20.The Inspector General of Registration, Government of Tamil Nadu shall issue necessary Circular to all the Registrars restraining them from registering any deed of adoption executed by any person irrespective of their religious without following mandatory provisions of their respective enactments.

12.11.2024

NCC : Yes / No
Index : Yes
Internet : Yes
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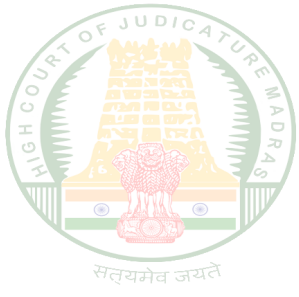
Note: Registry is directed to mark a copy of this order to the Inspector General of Registration, Government of Tamil Nadu with a request to the Inspector General of Registration to communicate this order to all the Registrars empowered to register the deed of any conveyance.



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To

- 1.The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Fort St. George,
Chennai.
- 2.The Inspector General of Registration,
Registration Department,
100, Santhome High Road,
Mylapore,
Chennai.
- 3.The District Registrar,
Registration Department,
Tirunelveli.
- 4.The Sub-Registrar,
Kayathar Sub-Registrar Office,
Kayathar,
Tuticorin District.



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VERDICTUM.IN



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G.K.ILANTHIRAIYAN, J.

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Order made in
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