

To:

The Registrar of Societies  
Chennai Central Registration District  
Chennai 600 014.

05.10.2015

**Re: WP No.22883 / 2015**

*Greenpeace India Society v. District Registrar*

Sir,

We address you on behalf of our client, Greenpeace India Society.

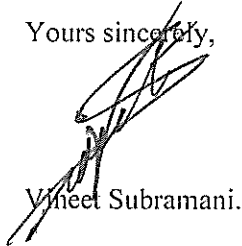
This is further to the Orders of the Hon'ble Madras High Court in WP No.22883 / 2015.

As directed by the Hon'ble High Court, kindly find enclosed herewith the Reply of our Clients within 4 weeks of the inspection of the records.

The Hon'ble High Court has directed you to pass orders on the "*representation given and to be given by the petitioner within a period of 8 weeks.*" As such, kindly ensure that you respond to the submissions made by our Client in their representations dated 24.06.2015, 03.07.2015 and the representations as contained in the enclosed Reply.

Kindly note that our Client has requested a personal hearing. Hence kindly let us know the date of this hearing at least 7 days in advance so that relevant persons and documents can be made ready.

Yours sincerely,



Vineet Subramani.

To:

**THE REGISTRAR OF SOCIETIES**  
Chennai Central Registration District  
Chennai 600 014.

05.10.2015

**Re: Greenpeace India Society – Cancellation of Registration - Show Cause**

Ref:

- A. Your office Telephone Call dated 28.05.2015 intimating us of your intention to carry out an Inspection on 29.05.2015.
- B. Our letter dated 01.06.2015 seeking a written Notice of your intention to carry out an Inspection.
- C. Your Letter No.6994/D2/2015 dated Nil.06.2015 hand delivered on 03.06.2015 during the Inspection by your officers.
- D. Your Letter No.6994/D2/2015 dated 16.06.2015 regarding your Inspection conducted on 03.06.2015 enclosing an Inquiry Report / Result of Inquiry also dated 16.06.2015.
- E. Our letter dated 24.06.2015 referring to your letter (at Ref. D), seeking clarifications and time to respond.
- F. Our letter dated 03.07.2013 referring to your letter (at Ref. D), seeking clarifications and time to respond.
- G. Our letter dated 06.07.2015 seeking inspection of the records under Rule 41.
- H. Your Letter No.6994/D2/2015 dated 27.07.2015.
- I. Our Advocate's Notice dated 29.07.2015.
- J. Order in WP No.22883 / 2015 dated 04.08.2014.
- K. Our Advocate's letter dated 04.08.2014 intimating the Order in WP No.22883 / 2015.
- L. Order in WP No.22883 / 2015 dated 04.08.2015 delivered to you *vide* our Advocate's letter dated 10.08.2015.
- M. Our Advocate's letter dated 24.08.2015 citing you for non-compliance with the

Order dated 04.08.2015

- N. Your letter No.6994/D2/2015 dated 24.08.2015 but posted on 27.08.2015.
- O. Your letter No.6994/D2/2015 dated 04.09.2015 delivered on 07.09.2015.
- P. Our Advocate's letter dated 07.09.2015.
- Q. Our inspection of the records as selected by you on 07.09.2015.

Sir,

1. Pursuant to our Advocate's letters (at Refs. K, L & M) to permit us to conduct the inspection of your records as directed by the Hon'ble Madras High Court in Writ Petition No.22883 / 2015 (at Ref. J), you permitted us to inspect the records selected by you on 07.09.2015.
2. A list of the documents that were contained in the file you permitted us to inspect is set out in Annexure 1. In case there are any other documents / information, kindly permit us to inspect the same at the earliest, and make necessary representation thereafter.
3. In accordance with the Order (at Ref. J), we make the following representations within 4 weeks of the said inspection on 07.09.2015 in reply to the charges framed by you in your letter and Result of Inquiry dated 16.06.2015 (at Ref. D).
4. We submit that your powers arise only under the Tamil Nadu Societies Registration Act, 1975 (the "Act") and the Tamil Nadu Societies Registration Rules, 1978 (the "Rules"), and that your powers are circumscribed by the provisions of the said Act and Rules.

5. An Inquiry, as expressed in the English language version of the Act is expressed as விசாரணையை in the Tamil language version of the Act. Similarly, an Investigation, as expressed in the English language version of the Act, is expressed as ஆய்வு in the Tamil language version of the Act.
- 5.1. There is an appreciable difference between the terms Inspection / ஆய்வு vis-à-vis Inquiry / விசாரணையை. The Act and Rules make a substantial difference between the two terms, and consequences of each such action that may be taken by your office under each of these different provisions.
- 5.2. An Inquiry Report may be prepared under sec.36(9) only subsequent to an Inquiry / விசாரணையை. It cannot be prepared pursuant to an Inspection / ஆய்வு which falls under sec.35.
- 5.3. Further, action to cancel the registration of a society under sec.37 may be taken only pursuant to an Inquiry / விசாரணையை and the preparation of the Inquiry Report in terms of sec.36.
- 5.4. In your communications to our Client as contained in References A, C, D and H above, which are variously in Tamil and English languages, you have clearly and specifically stated that you informed our Client of your intention to conduct an Inspection / ஆய்வு, and have further stated that you conducted only an Inspection / ஆய்வு. Nowhere have you stated that you gave our Client notice of any Inquiry / விசாரணையை, or that you intended to conduct an Inquiry / விசாரணையை, nor that you have carried out an Inquiry / விசாரணையை. Even with reference to your telephone call at Reference No.A above, you have specifically stated that you sought to conduct only an Inspection / ஆய்வு.
- 5.5. In view of the above admission by yourself, clearly you did not conduct an Inquiry / விசாரணையை but conducted only an Inspection / ஆய்வு.
- 5.6. Hence it is submitted that the Letter and Report at Reference D above are without jurisdiction, contrary to the Act, and as such *ultra vires* and void *ab initio*. We call upon you to recall the same immediately.

the trademark 'Greenpeace'. This may be granted on the basis of shared values and goals to preserve the environment through peaceful means. In addition to the sharing of information, ideas and strategies to preserve the environment for all humanity, the network may also raise funds for different issues and share the funds across the international network of member organisations. It is towards the sharing of information, resources, and to continually affirm these shared values that each of the self-governing organisations forming part of the network, appoints persons who are approved by the Stichting Greenpeace Council to participate in global meetings and help set the agenda for global environmental protection. The essence of the relationship between our Society and Stichting Greenpeace Council is expressed to be, and is in fact, one of mutual cooperation and not control of one by the other. Any contrary interpretation of the Memorandum of Association and Bye Laws is a distortion of their clear meaning.

- (b) It is submitted that the objects of our Society include cooperating with international organisations, and expressly include coordinating its activities with the Stichting Greenpeace Council. You have certified these very objects as legal and compliant with the Act and Rules at the time of issuance of the Certificate of Registration. Even in the Report in which you frame charges against our Society you have once again affirmed that our objects are legally valid, and are in accordance with the Act and Rules. It is submitted that when one of the permitted objects of the Petitioner includes cooperation with the Stichting Greenpeace Council, then the appointment of an official, such as President or Executive Director to implement this object cannot contravene the Act or Rules.
- (c) It is further submitted that a simple review of the Bye Laws would establish beyond doubt that the Executive Committee is elected by the Petitioner's members. No approval is required for such election. Further, the Executive Committee is solely responsible for the Petitioner's activities. The Executive Committee is not subject to approval from anyone other than the society members. The Executive Committee appoints the President and Executive Director. These posts are created only for the sake of convenience in

engaging in dialogue and coordinating activities with the international network of Greenpeace organisations throughout the world. Only the Executive Committee controls the operations of the Petitioner.

- (d) The membership and the Executive Committee consist of very well established professionals and eminent persons. Each of these persons are independent professionals. None of these persons will surrender their independence in thought or action. For instance, *Padma Shree Award* recipient Ms. Indira Jaising, who also has the distinction of being the first woman to be appointed as Additional Solicitor General of India, has been a member of our Society and of the Executive Committee.

7.1.2. It is further submitted that under the sec.10, a society can be registered and issued a certificate of registration only if, and after, the Registrar is satisfied that the Memorandum and Bye Laws of the proposed society comply with the provisions of the Act. And further the same section stipulates that the Registration Certificate is conclusive proof that the society has been duly registered. Therefore the issuance of a Registration Certificate is conclusive proof that the Memorandum and Bye Laws are in accordance with the Act and Rules.

- (a) The provisions of our Bye Laws relating to appointment of President and Executive Director are not new. These provisions have been in operation since the registration of our Society. These provisions were reflected in the Bye Laws at the time of first registration in 2002. These provisions were approved as valid under the Act and a Registration Certificate was issued. Once again, these provisions were approved by your office when the fresh Certificate of Registration was issued in 2006 pursuant to the shifting of the registered office.

- (b) It is submitted that provisions which were conclusively found to be compliant with the Act on two occasions, *i.e.*, in 2002 and again in 2006, cannot suddenly be declared to be in contravention of that same law in 2015 by the very same certifying authority, particularly on a charge penalised with de-registration.

6. Without prejudice to the above, we further submit that under sec.36 you must have sufficient evidence to support the reasons for conducting an Inquiry / விசாரணையை and these must be recorded in the files maintained in respect of our Society.
- 6.1. It is submitted that pursuant to the Order (at Ref. J), and Rule 41, you were obliged to permit us to inspect all information pertaining to our Society as contained in your records. We did not find any such documents / notings in the records pertaining to our Society. As such it is submitted that it can only be concluded that no such evidence or reasons existed to support your decision to conduct an Inquiry / விசாரணையை of our Society.
- 6.2. Hence it is submitted that the Letter and Report at Reference D above are without jurisdiction, contrary to the Act, and as such *ultra vires* and void *ab initio*. We call upon you to recall the same immediately.
7. Without prejudice to the above, we further submit the following in reply to the charges set out in your Letter and Report at Reference D above. For the sake of convenience, certain charges which are same / similar are dealt with together to avoid repetition:
  - 7.1. The first charge is that our Society is functioning under the control of Stichting Greenpeace Council. Your Report seeks to substantiate this charge by referring to Article 8 of the Rules and Regulations of our Society, under which the Executive Committee shall elect from amongst its members a person to act as President “*whose name has been approved by the Stichting Greenpeace Council*”. The charge is alleged to be based on the similar appointment of Executive Director whose name is approved by the Stichting Greenpeace Council.
    - 7.1.1. It is submitted that in fact, our Society is manifestly independent of, and is not controlled by, the Stichting Greenpeace Council:
      - (a) Greenpeace is not a worldwide organisation with central control. Greenpeace is a network of independent autonomous organisations with the common goal of a green and peaceful world. The various independent organisations apply to the Stichting Greenpeace Council for a license to use

- 7.1.3. We hope you withdraw this charge on the above basis. However, if you choose to continue to press this charge, we call upon you to (i) point out the specific provision of the Act and/or Rules that is violated by these specific provisions of our Bye Laws; (ii) explain how and why you approved the Bye Laws in 2002 and again in 2006 and issued the Registration Certificate and fresh Registration Certificate; (iii) explain how and why you did not notify us that these provisions were non-compliant with the Act from 2002 till date; and (iv) why you have not given us an opportunity to amend the Bye Laws to make them compliant with the Act and Rules.
- 7.1.4. We submit that it is always our intention to comply with all applicable laws and hence call upon you to advise us on the steps we need to take to make our Bye Laws compliant with the Act and Rules, so that we may take necessary action.

- 7.2. The second charge framed against our Society is that we have contravened sec.47 of the Act. The specifics of the charge are that we have allegedly

*“received crores of rupees from foreign countries. There is discrepancy in the account between the details of the foreign donations furnished by the society I Form FC III / FC VI to Government of India and that of the details furnished in the annual reports submitted to the Registrar of Societies ... which suggests fraudulent dealings.”*

Both the Letter and the Report (at Ref. D) seek to substantiate this charge on the basis that

*“from year 2005-2006 to 2011-2012 there is a difference in the details of amount received as donations from the foreign and to the details of donations amount which they had mentioned in the submitted documents. Specifically at the year 2005-2006, Rs.4.66 Crores was received as a donation. But it is showed that only Rs.9.23 lakhs was received as a donation in the Income / Expenses Statement. Same way in the year 2006-2007 Rs.9.97 Crores was received as a donation but they had decreased the amount and showed just Rs.2.57 Crores. Same way the amount received as a donation is lessen and showed the lesser amount in the Income / Expenses statement for the following years, 2007-08, 2008-09, 2009-2010, 2010-2011.”*



It is submitted that the above conclusion is incorrect, and is a result of misreading the accounts.

7.2.1. For the year 2005 – 06: You allege that we have reported only Rs.92,23,996/- as foreign receipt in our accounts, as against Rs.4,66,81,865/- reported in Form FC 3 filed under FCRA.

- (a) The accounts do not report Rs.92,23,996/- as foreign receipt.
- (b) The sum of Rs.92,23,996/- is clearly and unequivocally reported as “*donations received from local collections*”. The accounts further report Rs.4,66,81,865/- as “*foreign grants received.*” Hence the entire foreign contribution as reported in FC 3 has been reported in our accounts.
- (c) Hence there can be no doubt that the above allegation is baseless.

7.2.2. For the year 2006 – 07: You allege that we have reported Rs.9,96,84,592/- as foreign receipt in Form FC 3, but reported only Rs.2,56,86,712/- in our accounts.

- (a) Form FC 3 specifically requires the recipient to classify foreign exchange received under various heads.
- (b) We have accordingly classified its foreign receipts as (i) donations for environmental programs; and (ii) Corpus Fund.
- (c) This exact information has been replicated in the accounts. There is no discrepancy whatsoever between the statement in FC 3 and that of the accounts.
- (d) Hence there can be no doubt that the above allegation is baseless.

7.2.3. For the year 2007 – 08: You allege that we have reported only Rs.2,08,96,661/- in the accounts statement but reported Rs.2,60,10,365/- in Form FC 3.

- (a) The exact same amount of Rs.2,08,96,661/- is the reported in both Form FC 3 and our accounts as foreign grants received by us.
- (b) In Form FC 3 this amount Rs.2,08,96,661/- is reported under Serial No.1A(i).

- (c) Our Society further earned an amount of Rs.51,13,704/- by way of interest on the foreign contribution. This is reported in Form FC 3 under Serial N0.1A(ii)(b).
- (d) Form FC 3 makes a distinction between 'contributions received' and 'interest earned'. The same distinction is maintained in our accounts.
- (e) It is only by adding up the amount of foreign grant and the amount of interest that you can arrive at the total figure of Rs.2,60,10,365/-.
- (f) It may be noted that the accounts statement reports consolidated interest for both local and foreign receipts. Therefore in the accounts, you ought to have noticed that the figure quoted as interest is higher than that reported in FC 3, and hence there is no underreporting as alleged.
- (g) Hence there can be no doubt that the above allegation is baseless.

7.2.4. For the year 2008 – 2009: You allege that we have reported only Rs.2,97,06,047/- whereas the FC 3 reports an amount of Rs.3,38,58,314/- as foreign receipt.

- (a) As noted above, FCRA requires us to report the foreign receipt and the interest earned separately.
- (b) Hence, as you would have noted from FC 3 the entry in Serial No.1A(i) the amount of foreign contribution is Rs.3,00,59,377/- and the interest component is reported at Serial No.1A(ii)(b) as Rs.37,98,937/-.
- (c) It is only by adding up these two amounts that you can arrive at the total of Rs.3,38,58,314/- as foreign receipts reflected in FC 3.
- (d) It is submitted that online contributions were made by Indian citizens but the payment gateway was located outside India. There is no space allocated in Form FC 3 to show such remittances separately. Hence the amount could be credited only to our FCRA Account, and is hence reflected in Form FC 3 under the general heading of foreign receipts.
- (e) However, donations made by Indian citizens do not fall within the definition of 'foreign contribution' by a 'foreign source' under FCRA and must be accounted for only as part of domestic donations in the Society accounts. This applies to the principal and interest components on such payments by

Indian citizens through the online payment gateway located outside India. Accordingly, we have complied with the FCRA accounting standards and treated these amounts as domestic donations in our accounts, as certified by an independent auditor.

- (f) The reporting standards are different, and hence our receipts are accounted for under different heads under FC 3 and the accounts. However, the entire receipts are reported accurately. We have complied with applicable legal requirements and standards.
- (g) Under FCRA a copy of the Society accounts must be submitted along with FC 3. This distinction has been specifically pointed out to the authorities under FCRA, and they have accepted the explanation.
- (h) Hence the same information is available with both the FCRA authorities and yourself. There is no suppression of any information and full disclosure has been made. There is no underreporting of any income, foreign or domestic, and our Society has fully complied with the applicable accounting standards, FCRA and the Act.
- (i) The entire list of contributors was readily available during the Inspection and could have been verified at that time, and are still available for verification if you so require. We are happy to submit copies of the entire receipts for your examination if you permit us to do so. Kindly let us know if you prefer to examine the same at our office or if we should submit copies.
- (j) Hence there can be no doubt that the above allegation is baseless.

7.2.5. For the year 2009 – 2010: You allege that we have reported only Rs.6,59,58,502/- whereas the FC 3 reports an amount of Rs.6,96,33,340/- as foreign receipt.

- (a) As noted above, FCRA requires us to report the foreign receipt and the interest earned separately.
- (b) Hence, as you would have noted from FC 3 the entry in Serial No.1A(i) the amount of foreign contribution is Rs.6,70,10,297/- and the interest component is reported at Serial No.1A(ii)(b) as Rs.26,23,043/-.

- (c) It is only by adding up these two amounts that you can arrive at the total of Rs.6,96,33,340/- as foreign receipts reflected in FC 3.
- (d) It is submitted that as noted above, online contributions were made by Indian citizens but the payment gateway was located outside India. There is no space allocated in Form FC 3 to show such remittances separately. Hence the amount could be credited only to our FCRA Account, and is hence reflected in Form FC 3 under the general heading of foreign receipts.
- (e) However, donations made by Indian citizens do not fall within the definition of 'foreign contribution' by a 'foreign source' under FCRA and must be accounted for only as part of domestic donations in the Society accounts. This applies to the principal and interest components on such payments by Indian citizens through the online payment gateway located outside India. Accordingly, we have complied with the FCRA accounting standards and treated these amounts as domestic donations in our accounts, as certified by an independent auditor.
- (f) The reporting standards are different, and hence our receipts are accounted for under different heads under FC 3 and the accounts. However, the entire receipts are reported accurately. We have complied with applicable legal requirements and standards.
- (g) Under FCRA a copy of the Society accounts must be submitted along with FC 3. This distinction has been specifically pointed out to the authorities under FCRA, and they have accepted the explanation.
- (h) Hence the same information is available with both the FCRA authorities and yourself. There is no suppression of any information and full disclosure has been made. There is no underreporting of any income, foreign or domestic, and our Society has fully complied with the applicable accounting standards, FCRA and the Act.
- (i) The entire list of contributors was readily available during the Inspection and could have been verified at that time, and are still available for verification if you so require. We are happy to submit copies of the entire receipts for your examination if you permit us to do so. Kindly let us know if you prefer to examine the same at our office or if we should submit copies.

- (j) Hence there can be no doubt that the above allegation is baseless.
- 7.2.6. For the year 2010 – 2011: You have alleged that we have reported only Rs.5,45,39,253/- as foreign receipts in our accounts but have reported a sum of Rs.5,58,65,669/- in FC 3.
- (a) As noted above, FCRA requires us to report the foreign receipt and the interest earned separately.
- (b) Hence, as you would have noted from FC 3 the entry in Serial No.1A(i) the amount of foreign contribution is Rs.5,52,19,703/- and the interest component is reported at Serial No.1A(ii)(b) as Rs.6,45,966 /-.
- (c) It is only by adding up these two amounts that you can arrive at the total of Rs.5,58,65,669/- as foreign receipts reflected in FC 3.
- (d) It is submitted that as noted above, online contributions were made by Indian citizens but the payment gateway was located outside India. There is no space allocated in Form FC 3 to show such remittances separately. Hence the amount could be credited only to our FCRA Account, and is hence reflected in Form FC 3 under the general heading of foreign receipts.
- (e) However, donations made by Indian citizens do not fall within the definition of 'foreign contribution' by a 'foreign source' under FCRA and must be accounted for only as part of domestic donations in the Society accounts. This applies to the principal and interest components on such payments by Indian citizens through the online payment gateway located outside India. Accordingly, we have complied with the FCRA accounting standards and treated these amounts as domestic donations in our accounts, as certified by an independent auditor.
- (f) The reporting standards are different, and hence our receipts are accounted for under different heads under FC 3 and the accounts. However, the entire receipts are reported accurately. We have complied with applicable legal requirements and standards.
- (g) Under FCRA a copy of the Society accounts must be submitted along with FC 3. This distinction has been specifically pointed out to the authorities under FCRA, and they have accepted the explanation.

- (h) Hence the same information is available with both the FCRA authorities and yourself. There is no suppression of any information and full disclosure has been made. There is no underreporting of any income, foreign or domestic, and our Society has fully complied with the applicable accounting standards, FCRA and the Act.
- (i) The entire list of contributors was readily available during the Inspection and could have been verified at that time, and are still available for verification if you so require. We are happy to submit copies of the entire receipts for your examination if you permit us to do so. Kindly let us know if you prefer to examine the same at our office or if we should submit copies.
- (j) Hence there can be no doubt that the above allegation is baseless.

7.2.7. For the year 2011 – 2012: You have alleged that we have reported only Rs.6,72,54,834/- as foreign receipt in our accounts, but have reported a sum of Rs.6,84,69,525/- as foreign receipt in FC 6.

- (a) As noted above, FCRA requires us to report the foreign receipt and the interest earned separately.
- (b) Hence, as you would have noted from FC 6 the entry in Serial No.1A(i) the amount of foreign contribution is Rs.6,74,22,334/- and the interest component is reported at Serial No.1A(ii)(b) as Rs.10,47,191/-.
- (c) It is only by adding up these two amounts that you can arrive at the total of Rs.6,84,69,525/- as foreign receipts reflected in FC 6.
- (d) It is submitted that as noted above, online contributions were made by Indian citizens but the payment gateway was located outside India. There is no space allocated in Form FC 6 to show such remittances separately. Hence the amount could be credited only to our FCRA Account, and is hence reflected in Form FC 6 under the general heading of foreign receipts.
- (e) However, donations made by Indian citizens do not fall within the definition of 'foreign contribution' by a 'foreign source' under FCRA and must be accounted for only as part of domestic donations in the Society accounts. This applies to the principal and interest components on such payments by Indian citizens through the online payment gateway located outside India.

Accordingly, we have complied with the FCRA accounting standards and treated these amounts as domestic donations in our accounts, as certified by an independent auditor.

- (f) The reporting standards are different, and hence our receipts are accounted for under different heads under FC 3 and the accounts. However, the entire receipts are reported accurately. We have complied with applicable legal requirements and standards.
- (g) Under FCRA a copy of the Society accounts must be submitted along with FC 6. This distinction has been specifically pointed out to the authorities under FCRA, and they have accepted the explanation.
- (h) Hence the same information is available with both the FCRA authorities and yourself. There is no suppression of any information and full disclosure has been made. There is no underreporting of any income, foreign or domestic, and our Society has fully complied with the applicable accounting standards, FCRA and the Act.
- (i) The entire list of contributors was readily available during the Inspection and could have been verified at that time, and are still available for verification if you so require. We are happy to submit copies of the entire receipts for your examination if you permit us to do so. Kindly let us know if you prefer to examine the same at our office or if we should submit copies.
- (j) Hence there can be no doubt that the above allegation is baseless.

7.3. The third “charge” framed against our Society is that our Annual General Meetings have been held in Bangalore and not in Chennai.

7.3.1. It is submitted that our Society is a pan-India organisation and its membership comprises of individuals from all over India. Hence the meetings are held at a time and place which is convenient to them.

7.3.2. It is submitted that this is not new. We have always duly filed the requisite annual returns which clearly state the location of each AGM.

7.3.3. In 13 years of our Society’s existence, no objection has been made to conducting our AGM outside Chennai city. It is submitted that there is no provision in the Act or Rules that requires a society to conduct its AGM only

within the city in which it has its registered office. Hence there is no contravention of the Act or Rules in our holding AGM's in Bangalore or any other location.

- 7.3.4. We hope you withdraw this charge on the above basis. However, if you choose to continue to press this charge, we call upon you to (i) point out the specific provision of the Act and/or Rules that is violated; (ii) explain why you did not notify us of the alleged violations from 2002 till date; and (iii) why you have not given us an opportunity to take steps to commence holding AGM in Chennai.
- 7.3.5. We submit that it is always our intention to comply with all applicable laws and hence call upon you to provide us an opportunity to comply with the Act and Rules.
- 7.4. The fourth charge framed you have framed is that our Memorandum and Bye Laws are not in compliance with the Act. Specifically, you have alleged that the Act has been contravened by inclusion of Arts.8, 9 and 13 in the Memorandum, and because the Bye Laws are non-compliant with Rules 6(1)(b), (c), (d), (e), (f), (g), (j)(ii), (o) and (q).
- 7.4.1. It is submitted that none of the alleged provisions of the Memorandum / Bye Laws are new. They were extant at the date of registration of the society. It is submitted that the very registration took place only after you certified that the Memorandum and Bye Laws are in consonance with the Act and Rules.
- 7.4.2. Further, some of the provisions now alleged to be non-compliant are in fact mandatory under the Income Tax Act. It is submitted that all charities are required to comply with these provisions and there are many such societies operating without any objection being raised.
- 7.4.3. It is submitted that our Society is being singled out which is an act of hostile discrimination, which is contrary to your statutory duty to act in a non-arbitrary and fair manner in the exercise of your powers.



- 7.5. The fifth charge framed against our Society is that our Annual Reports have been filed late on 3 occasions, *i.e.* by 52 days in 2004 – 05 and 2005 - 06, and by 90 days in 2009 – 10.
- 7.5.1. It is submitted that with respect to 2004 – 05 and 2005 - 06, we are not to blame. Due to the shifting of the registered office, we were compelled to run from pillar to post because your office did not recognise the transfer of our Society's registered office to your jurisdiction, until your counterpart in Chennai (South) forwarded the files, and hence your office refused to accept the Annual Report in time.
- 7.5.2. Finally, after a decision was made, the relevant officer in our Society was travelling and hence it was eventually filed with a Petition for Condonation of Delay.
- 7.5.3. No further communication was received and hence it was reasonably assumed that the delay had been condoned. It is a surprise to note that you are raising the delay in filing after almost a decade.
- 7.5.4. It is submitted that in respect of 2009 – 10 our copy of records indicate that the returns were filed in time, but then returned for some corrections. We were unable to find the corresponding documents in your files and request you to kindly trace the same and provide us a chance to examine them. However, in the event there is still a delay, which is not admitted, then such delay was caused by human error, and was not wanton or wilful. Once again you may also kindly consider that the objection has been raised after a lapse of about 5 years.
- 7.5.5. It is submitted that if the lapse had been identified in time, then we would have immediately rectified the same.
- 7.5.6. It is further submitted that in any event your office has effectively condoned these brief delays, of 52 and 90 days, by failing to object for 9 years and 5 years respectively.
- 7.5.7. It is submitted that we are ready and willing to file an Petition for Condonation of Delay if you permit us to do so. Kindly let us know at the earliest whether we are so permitted.

- 7.6. The sixth charge against our Society is with respect to certain alleged shortcomings in the Annual Reports. Each of these are dealt with below:
- 7.6.1. You allege that the AGM attendance sheets were not included with the Annual Return.
- (a) During the inspection of your records, we have noted that in fact photocopies of the attendance sheets are filed along with the Annual Returns. As such there is no factual basis for this allegation.
- (b) Without prejudice to the above, it is further submitted that there is no prescribed format for the Annual Return and there is no provision in the Act or the Rules which requires the submission of attendance sheets along with the Annual Return.
- 7.6.2. You have alleged that in the year 2005 – 06, the original signed minutes of the AGM have not been filed.
- (a) During the inspection of your records, we have noted that in fact signed copies of the AGM minutes are available in your file. As such there is no factual basis for this allegation.
- (b) Without prejudice to the above, it is submitted that had this objection been raised at the time of filing the annual return, the situation could have been immediately rectified. After a span of 10 years, it is submitted that it is patently unreasonable to hold that there is a contravention of the Act / Rules sufficient to de-register our society on this ground.
- 7.6.3. You have alleged that in the year 2006 – 07, the then President, Mrs. Punja, has signed the minutes, but that we have not filed Form VII regarding the date of her becoming a member of the society. However, you have acknowledged a few paragraphs later that the same Mrs. Punja was a signatory to the memorandum as a founding member of our Society. It is submitted that Form VII is not required to be filed in such circumstances.
- 7.6.4. You have alleged that in the Annual Report for 2006 – 07 Mrs. Ramdas is shown to have resigned as a member. However, her name reappears in the years 2007 – 2013. It is submitted that it was intended to indicate that Mrs.

Ramdas resigned as member of the Executive Committee, and not as member of the society. This is a human typographical error, and we undertake to file a fresh Form VII to clarify the position with a petition to condone delay, if necessary, and if you would kindly permit the same to be filed. Please advise us at the earliest if we are so permitted to file the fresh Form VII along with Condone Delay Petition.

7.7. The seventh charge against our Society is that Form VII for changes in Executive Committee has been filed for some years, but not for every year. It is submitted that this was not done because Form VII stipulates that it must be filed for any 'change' in the composition of the Executive Committee. Since in some years the composition did not change, *i.e.*, all were re-elected, it was advised that Form VII was not applicable. However, we are willing to file Form VII if this is necessary with a petition to condone the delay and if you would kindly permit the same to be filed. Please advise us at the earliest if we are so permitted to file the fresh Form VII along with Condone Delay Petition.

7.8. The eighth charge against our Society is that Form VII was not filed in respect of the joining of the following persons:

<u>No.</u>	<u>Name</u>	<u>Date of Joining</u>
1	M.V.Ramana	05.08.2005
2	D.Narasimarao	05.08.2005
3	Ashish Kothari	29.04.2006
4	Biswajit Mohanty	29.04.2006
5	Pattabiraman	13.11.2006

It is submitted that in fact this allegation is baseless as our records show that Form VII has been filed in respect of these persons as follows:

<u>No.</u>	<u>Name</u>	<u>Date of Filing</u>
1	M.V.Ramana	05.12.2005
2	D.Narasimarao	05.12.2005
3	Ashish Kothari	29.09.2006
4	Biswajit Mohanty	29.09.2006
5	Pattabiraman	20.12.2006

During our inspection of your records we have found that copies of the above are available in your file. Kindly permit us to submit copies for your ready reference.

8. We submit that in view of the above explanations the charges may be closed as baseless or mistake of fact.
9. We submit that since your Inquiry Report at Ref. D is in Tamil language it has been very difficult for us to prepare a response to your allegations, and we have done the best we can within our limited knowledge of the language and with the help of translators. However, in case any allegations have been missed or have not been addressed fully we request you to kindly inform us, preferably in English, so that we can immediately remedy the defect and resolve the situation.
10. We submit that we are a society of law abiding persons whose interest lies only in preserving our environment through peaceful means of education and awareness. A clean environment is a basic human right, and our campaigns are all organised towards this goal.
11. Please advise us if there are any steps we can implement to avoid any future contravention of the Act and Rules, and to remedy any inadvertent breach that may have occurred in the past.
12. Kindly provide us the opportunity of a personal hearing to explain in detail along with the necessary documents to prove our case.

Thanking you,

Yours sincerely,

**For Greenpeace India Society**



Vinuta Gopal  
**Executive Director**  
Executive Director