
BEYOND WORSHIP: THE LEGAL, ECONOMIC, AND GENDERED PARADOXES OF IDOL PERSONHOOD IN INDIA

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ABSTRACT

The recognition of idols as juristic persons in Indian law has led to significant legal, economic, and social implications. While originally intended to protect religious endowments and temple wealth, this legal fiction has evolved into an unchecked financial and governance framework that raises fundamental concerns about accountability, taxation, commercialization, and gender justice. This paper critically examines whether idol personhood serves its intended religious function or has become a mechanism for financial exploitation and legal immunity. Through a jurisprudential and comparative legal analysis, it explores how temple trusts accumulate vast wealth while avoiding taxation, financial disclosure, and corporate governance regulations. The paper also scrutinizes the commercialization of religious institutions, arguing that idol personhood has facilitated large-scale economic activity under the guise of religious autonomy. Additionally, it highlights the gender biases entrenched in temple governance, questioning why idols are granted legal personhood while women remain excluded from key religious roles. By contrasting India's approach with Western legal systems, this research advocates for reforming idol personhood through regulatory oversight, mandatory financial audits, and gender-inclusive temple administration. Ultimately, the paper argues that idol personhood, while culturally significant, should not serve as a legal shield for financial mismanagement and systemic inequalities.

Keywords: Idol Personhood, Legal Personality, Temple Trusts, Financial Regulation, Religious Autonomy, Gender Bias

INTRODUCTION:

The legal recognition of religious idols as juristic persons in India is a unique doctrine that allows deities to own property, receive donations, and engage in litigation through human custodians. While originally designed to protect temple wealth and ensure religious autonomy, this legal fiction has evolved into a shield for financial opacity, unchecked commercialization, and systemic gender exclusion. Temple trusts, which manage vast amounts of wealth, enjoy full tax exemptions and remain largely outside the scope of modern corporate governance laws. Similarly, idol personhood has been used to justify patriarchal restrictions, with courts and religious institutions arguing that deities' "wishes" dictate temple entry and administrative roles.

This paper critically examines whether idol personhood remains a justified legal doctrine or if it now functions as an economic and social loophole that enables financial mismanagement and gender discrimination. Through a comparative legal approach, the study explores whether India should reform the concept of idol personhood to align with modern governance and constitutional principles.

RESEARCH QUESTIONS

1. Does granting legal personality to idols serve a necessary religious function, or does it create economic and governance loopholes that facilitate financial mismanagement?
2. How does the legal recognition of idols as juristic persons conflict with corporate governance principles and financial transparency requirements?
3. Does the doctrine of idol personhood reinforce patriarchal power structures within temple governance, and how does it align with constitutional guarantees of gender equality?
4. How does India's approach to idol personhood compare to Western legal frameworks, and should it be reformed to align with modern legal and economic standards?

AIM

This paper critically examines the legal, economic, and gendered implications of granting legal

personhood to idols in India. While meant to protect religious autonomy and temple wealth, this legal fiction has enabled financial secrecy, tax exemptions without oversight, and the commercialization of religious institutions. It also highlights the gender paradox, where idols hold legal rights, yet women remain excluded from temple governance. Through jurisprudential and comparative analysis, the study evaluates whether idol personhood serves as legal protection or a loophole for financial and institutionalized inequality. The paper further proposes policy reforms to ensure financial transparency, regulatory oversight, and gender inclusivity in temple administration.

METHODOLOGY

This research follows a doctrinal legal research methodology, primarily analysing laws, case judgments, and academic research papers to understand the implications of granting legal personality to religious idols in India. The study is qualitative and analytical, focusing on legal, economic, and social aspects while comparing different legal systems.

The research is structured around four key approaches:

1. Legal and Case Law Analysis:

The study examines Indian laws, such as the General Clauses Act, Hindu Religious and Charitable Endowments Acts (HR&CE), and the Income Tax Act, to understand how temple trusts function legally and financially.

Landmark court decisions, including *Pramatha Nath Mullick v. Pradyumna Kumar Mullick* (1925), *Shirur Mutt Case* (1954), and the *Ayodhya Verdict* (2019), are analyzed to track the evolution of idol personhood in Indian law.

2. Comparative Legal Analysis:

This paper compares India's approach to religious institutions with that of Western countries, particularly the United States and the United Kingdom, where religious organizations are treated as non-profit entities with strict financial regulations. Existing research papers on religious governance, tax exemptions, and financial transparency are reviewed to highlight differences and possible reforms for India.

3. Jurisprudential and Theoretical Framework:

The study refers to legal theories from scholars like Roscoe Pound (Social Engineering), John Austin (Legal Positivism), and Catharine MacKinnon (Feminist Legal Theory) to assess whether idol personhood is a necessary legal fiction or a tool for financial and gender-based inequalities.

Research papers discussing legal fictions, religious autonomy, and governance loopholes are incorporated to strengthen the critique.

4. Policy Review and Reform Proposals

The paper not only analyses existing laws and judicial decisions but also suggests policy reforms based on academic literature. By combining legal analysis, case law review, comparative research, and policy recommendations, this paper provides a detailed yet practical assessment of idol personhood, questioning whether it is justified in modern governance.

1. LEGAL PERSONALITY AND THEORETICAL FOUNDATIONS

1.1 Concept and Jurisprudential Perspectives

Legal personality defines the legal actors capable of entering contracts, owning assets, and bearing obligations. Traditionally, Western jurisprudence has confined this status to human beings and corporate entities—criteria based on rational agency and economic functionality. In contrast, Indian law extends legal personhood to religious idols, reflecting deep-rooted Hindu theological beliefs and centuries-old customs. This inclusive approach, enshrined through judicial precedents and the broad language of the General Clauses Act (GC Act), enables temple trusts to safeguard religious endowments and manage temple assets in a manner consistent with communal faith.¹²

The concept of legal personality is defined in sources such as Black's Law Dictionary and by jurists like John Salmond, who emphasize that an entity need not be a living being to be recognized by law. Hans Kelsen and Roscoe Pound further argue that legal personality is a

¹ Kurki, Visa A.J., 'Introduction', *A Theory of Legal Personhood*, Oxford Legal Philosophy (Oxford, 2019; online edn, Oxford Academic, 19 Sept.

²), <https://doi.org/10.1093/oso/9780198844037.003.0001>, (last visited 3 Mar, 2025)

construct—a legal fiction designed to facilitate accountability and order in legal relations. In India, this adaptability allows the courts to extend personhood to idols, thereby protecting temple properties and ensuring continuity in religious practices.³

Historically, the evolution of legal personality in Western countries began with Roman law and later expanded through medieval ecclesiastical and commercial developments, ultimately leading to the modern concept of corporate personhood. Indian jurisprudence, however, has followed a distinct path: influenced by ancient Hindu doctrines that view deities as living entities and further shaped by British colonial trust law, Indian courts have long recognized idols as juristic persons. Landmark decisions such as *Pramatha Nath Mullick v. Pradyumna Kumar Mullick* (1925)⁴ and the *Shirur Mutt case* (1954)⁵—illustrate how judicial interpretation merged customary practice with legal necessity.⁶

1.2 Religious and Constitutional Integration

In Hinduism, an idol (*murti*) is not merely an artistic representation; it is a tangible manifestation of the divine. Through rituals such as *prana pratistha*, an idol is consecrated and imbued with life, making it a living symbol of the deity. This theological conviction showcases the legal recognition of idols in India, as the law is compelled to protect the sanctity of religious endowments and preserve the cultural heritage of temple worship.

The integration of religious tradition into legal doctrine is further supported by the inclusive language of the Indian Constitution. Articles such as 25–30 guarantee religious freedom and accommodate the management of religious affairs by affirming that the term “person” encompasses not only human beings but also associations, companies, and in the Indian context deities. This constitutional interpretation validates the extension of legal rights and obligations to idols, providing a framework that reflects India’s pluralistic society.⁷

Finally, legal personality is a dynamic and evolving concept. While Western systems have

³ Daniela Berti, *Ritual Presence and Legal Persons. Deities and the Law in India* hal.science (2020), [https://hal.science/hal-03090603/file/Ritual presence and Legal Persons_LAST.pdf](https://hal.science/hal-03090603/file/Ritual%20presence%20and%20Legal%20Persons_LAST.pdf) (last visited Feb 26, 2025).

⁴ *Pramatha Nath Mullick vs Pradyumna Kumar Mullick*, 1925, 27BOMLR1064

⁵ *Swamiar of Shri Shirur Mutt*, AIR 1954 SC 282

⁶ Jaivir Singh, *Juristic Personhood and Property: Some Reflections on the Juridical Path of the Idol in India*, 16 *Asian J.L. & Soc'y* (forthcoming 2026), <https://doi.org/10.1017/als.2025.XX> (discussing *Pramatha Nath Mullick* and post-independence evolution).

⁷ *Supra* note 2

progressively confined personhood to functional entities, India's legal evolution demonstrates a synthesis of ancient custom and modern jurisprudence. This evolution, driven by both religious conviction and practical necessity, has enabled Indian law to recognize idols as legal persons—a phenomenon that is central to understanding the socio-economic and governance implications discussed in the subsequent sections.⁸

2. LEGAL PERSONHOOD OF IDOLS IN INDIA AND COMPARATIVE PERSPECTIVES

2.1 Judicial Interpretations and Statutory Foundations

Indian courts have consistently recognized that deities, as represented by idols, possess a form of legal personality. In *Pramatha Nath Mullick v. Pradyumna Kumar Mullick* (1925), the court held that a Hindu idol could own property and be represented in legal proceedings through a shebait, establishing the doctrine that temple assets belong to the deity rather than to individual trustees. This decision, along with the later *Shirur Mutt case* (1954)⁹ and the Ayodhya Verdict (2019), has cemented the principle that idols are juristic persons whose legal rights are protected for the sake of continuity and cultural integrity.¹⁰

Statutory provisions such as the Hindu Religious and Charitable Endowments Acts further reinforce this legal position. These laws provide a regulatory framework for temple administration and asset management, ensuring that property donated to deities is maintained exclusively for religious and charitable purposes. The General Clauses Act's inclusive definition of "person" supports this broad application, enabling courts to extend legal personality to entities that are not natural persons.

Various Scholarly debates, argue that the legal personality of idols is not only a judicial fiction but also an adaptive mechanism to protect religious endowments. By granting legal rights to deities, the law creates a continuity of property ownership that transcends the lifespans of individual trustees. This protection is seen as essential in a society where temple donations

⁸ Geetika Dev, Legal personalities under jurisprudence International Journal for Multidisciplinary Research (IJFMR) (2024), <https://www.ijfmr.com/papers/2024/4/23953.pdf> (last visited Mar 28, 2025).

⁹ Swamiar of Shri Shirur Mutt, AIR 1954 SC 282

¹⁰ Saji Koduvath, Shebaites & Mahants and law of trustees Saji Koduvath Associates (2025), <https://indianlawlive.net/2022/03/31/shebaites-mahants-and-law-of-trustees/> (last visited Mar 2, 2025).

constitute a major economic and cultural resource.¹¹

The legal fiction of idol personhood also serves administrative purposes. It allows temple trusts to enter contracts, manage investments, and litigate in their own name. This functionality is particularly important in the context of massive temple trusts like Tirumala Tirupati Devasthanams (TTD), where the efficient management of resources is critical to sustaining both religious activities and broader socio-economic contributions.

Moreover, the broad interpretation of “person” in the Indian Constitution, as supported by judicial decisions, indicates that the framers intended for all entities including deities to benefit from constitutional protections. This originalist reading, as argued by some scholars, supports the notion that deities can have rights analogous to those of corporations, thereby extending the scope of fundamental rights to include religious entities.

While some critics argue that granting constitutional rights to idols blurs the lines between law and religion, the prevailing judicial opinion in India has been that such recognition is necessary to preserve the cultural and religious ethos. The dynamic interplay between judicial interpretation and statutory provisions has allowed idol personhood to remain a key legal doctrine in India, reflecting the country’s unique socio-religious landscape¹².

2.2 Comparative Legal Perspectives in Common Law Jurisdictions

In contrast to India’s culturally driven model, common law countries such as the United States and the United Kingdom adopt a strictly functional approach to legal personality. U.S. jurisprudence confines legal personhood to natural persons and corporations—entities that demonstrate rational agency and economic functionality. Landmark cases like *Santa Clara County v. Southern Pacific Railroad*¹³ illustrate that the doctrine of corporate personhood is based on practical utility rather than religious sentiment. Consequently, religious idols are

¹¹ Catherine Brölmann & Janne Nijman, Legal personality as a fundamental concept of International Law University of Amsterdam (2017), https://pure.uva.nl/ws/files/14836912/Legal_Personality_as_a_Fundamental_Concept.pdf (last visited Feb 27, 2025).

¹² *Personhood Beyond the Human: The Legal Status of Hindu Idols in Indian Jurisprudence*, 5 Indian J.L. Legal Rsch. 1 (2026), <https://www.ijllr.com/post/personhood-beyond-the-human-the-legal-status-of-hindu-idols-in-indian-jurisprudence> (analyzing doctrinal pragmatism and mismanagement risks)

¹³ *Santa Clara County v. Southern Pacific Railroad*, 1886, 118 U.S. 394

treated as objects rather than as independent legal entities.¹⁴

The United Kingdom follows a similar trajectory, where legal personality is restricted to individuals and legally recognized corporate entities. The case of *Salomon v. Salomon & Co.*¹⁵ reinforces that personhood is granted based on an entity's capacity to engage in commercial activities. Religious institutions in these jurisdictions are incorporated as non-profit organizations, but the idols they venerate are not accorded separate legal status, reflecting the secular orientation of the law.

Common law systems emphasize rational agency and the ability to perform legal acts as prerequisites for legal personhood. Since idols lack cognitive functions and the capacity for independent decision-making, they do not qualify as legal persons in these legal frameworks. This functional criterion creates a sharp contrast with India's approach, where theological beliefs and customary practices justify extending legal personality to non-human entities.¹⁶

While there have been limited instances—such as the recognition of natural entities like rivers as legal persons for environmental protection—the rationale behind these decisions is fundamentally different. In environmental jurisprudence, legal personality is granted to protect ecosystems and ensure sustainable management, not as an endorsement of religious or cultural significance. This divergence underscores that the legal recognition of deities in India is uniquely tied to its religious traditions.

The contrasting models reveal that while Western legal systems maintain a strict separation between religion and law, India's legal framework is intrinsically linked with cultural and religious values. This integration allows for a more expansive understanding of legal personality in India, where deities are recognized as juristic persons to preserve and manage religious endowments. The comparative analysis highlights the diversity in legal thought and emphasizes that legal personality is not a one-size-fits-all concept but one that is deeply influenced by cultural context.¹⁷

¹⁴ Supra note 7

¹⁵ *Salomon v. Salomon & Co*, 1897, A.C. 22, (1886) UKHL 1

¹⁶ Bryant Smith, Legal personality Yale Law Journal (1928), https://openyls.law.yale.edu/bitstream/handle/20.500.13051/12065/23_37YaleLJ283_1927_1928_.pdf (last visited Mar 1, 2025).

¹⁷ Supra note 2

In summary, the juxtaposition of Indian and common law perspectives illustrates that India's practice of granting legal personality to idols is an adaptive response to its unique religious and cultural milieu. While Western jurisdictions prioritize functional and secular criteria, India's inclusive approach ensures the protection of religious heritage and supports the continuous management of temple assets. This divergence is at the heart of the debate over the scope and utility of legal personality in different legal systems.

3. ECONOMIC IMPLICATIONS OF IDOL PERSONHOOD IN TEMPLE TRUSTS

3.1 Economic Advantages and Asset Protection

Granting legal personality to religious idols has led to the transformation of temple trusts into significant economic institutions. Temples such as Tirumala Tirupati Devasthanams (TTD), Shirdi Sai Baba Trust, and the Jagannath Temple accumulate vast financial resources, including donations, landholdings, and commercial revenues. Since these assets legally belong to the deity, they remain protected from personal claims or external appropriation, ensuring their perpetual dedication to religious and charitable purposes. This legal fiction of idol personhood creates an institutional structure that not only safeguards religious wealth but also enables long-term financial planning and economic sustainability.

The ability of temple trusts to function as economic entities is evident in their capacity to enter into contracts, lease properties, and invest in commercial ventures. Trustees, acting as custodians of the deity, manage financial assets in ways similar to corporate governance models. Temple trusts generate revenue through tourism, accommodation facilities, and large-scale religious festivals, contributing to the local and regional economy. The economic role of temples extends beyond worship, as they serve as employment hubs for thousands of priests, artisans, administrative staff, and service providers who sustain religious traditions while benefitting from temple-generated revenue.¹⁸

From a constitutional standpoint, the recognition of religious idols as juristic persons finds support in the General Clauses Act and Articles 25 and 26 of the Indian Constitution, which guarantee religious freedom and the right of religious denominations to manage their own

¹⁸ P.G. Prasunamba, Temple management issues and challenges in the current era Shanlax International Journal of Commerce (2018), https://www.shanlaxjournals.in/wp-content/uploads/com_v6n2_037.pdf (last visited Mar 1, 2025).

affairs. The courts have interpreted these provisions broadly to ensure that temple assets remain protected under legal personhood. By ensuring that deities, rather than individuals, hold perpetual ownership, courts have prevented the arbitrary alienation of temple wealth, preserving its sacred and economic functions. This approach was reaffirmed in *Pramatha Nath Mullick v. Pradyumna Kumar Mullick (1925)*¹⁹ and later in the *Ayodhya Verdict (2019)*, where the deity Ram Lalla was recognized as the legal owner of the disputed land, solidifying the principle that idols can hold and administer property.

Despite these advantages, the economic power of temple trusts also raises concerns about financial transparency and accountability. The sheer volume of assets under temple management has created opportunities for mismanagement and misuse of funds, as discussed in the next section.

3.2 Misappropriation and Governance Loopholes

While the legal fiction of idol personhood protects temple assets, it has also led to severe governance challenges. The management of temple property by shebais (custodians) and mahants (spiritual heads) is characterized by weak regulatory oversight and a lack of transparency. Unlike modern corporate entities that operate under strict financial regulations, temple trusts function under archaic governance structures that allow significant discretion to trustees, increasing the risk of misappropriation. Since temple property belongs to the deity rather than an individual, it is not subject to inheritance laws or direct state control, making it difficult to hold temple administrators accountable.²⁰

Several documented cases of financial mismanagement highlight the vulnerabilities within the system. The Jagannath Temple in Puri faced allegations of trustees siphoning donations into private accounts, while in Tamil Nadu, temple lands have been illegally sold under questionable administrative decisions. In the Padmanabhaswamy Temple case²¹, hidden temple wealth worth billions were discovered, leading to prolonged legal battles over its management²². These cases expose how unchecked administrative discretion and a lack of independent financial auditing allow temple funds to be diverted for personal or political

¹⁹ *Pramatha Nath Mullick vs Pradyumna Kumar Mullick*, 1925, 27BOMLR1064

²⁰ *Supra* note 7

²¹ *Uthradunal Marthanda Varma v. State of Kerala*, 2020 (10) SCC 685

²² Ashraf Padanna, India: Treasure unearthed in Kerala temple BBC News (2011), <https://www.bbc.com/news/world-south-asia-13994351> (last visited Mar 2, 2025).

interests.

The absence of standardized financial reporting protocols further exacerbates these governance challenges. Unlike corporate institutions, which are required to file audited financial statements, temple trusts operate with minimal financial disclosure, making it difficult to track donations, expenditures, and asset allocations. This creates an environment where trustees can justify financial decisions under the guise of religious autonomy while avoiding regulatory scrutiny. The ruling in *State Wakf Board v. Subramanyam (Madras High Court)*²³ underscored the need for stricter oversight of religious trusts, yet enforcement remains inconsistent across different states.

Moreover, the legal rigidity of idol personhood complicates asset management. Since temple property is permanently vested in the deity, trustees cannot easily restructure assets or leverage temple land for developmental projects, even when economic sustainability demands it. This inflexibility has led to situations where temple properties remain underutilized or mismanaged due to a lack of regulatory intervention. The courts, while upholding religious autonomy, have been reluctant to impose financial oversight, often stepping in only when gross mismanagement is exposed through public interest litigations.

Given these systemic flaws, there have been increasing calls for financial and structural reforms in temple governance. A well-balanced legal framework must preserve religious traditions while instituting modern financial accountability mechanisms, as discussed in the constitutional analysis below.

3.3 The Constitutional Dilemma: Religious Autonomy vs. State Oversight

The constitutional debate on temple trust governance revolves around the balance between religious freedom and financial regulation. Articles 25 and 26 of the Indian Constitution grant religious denominations the right to manage their own affairs, which has been used to justify minimal state interference in temple finances. However, this autonomy has also led to financial irregularities, lack of transparency, and internal disputes among temple administrators. The absence of clear financial accountability measures raises the question of whether temples should be subjected to external audits or whether such oversight would infringe upon religious

²³ State Wakf Board vs. Subramanyam, AIR 1977 MADRAS 79

rights.

Judicial precedents reflect inconsistent approaches to state intervention in temple governance. In *Deoki Nandan v. Murlidhar (1957)*²⁴, the Supreme Court emphasized that temple funds must be used exclusively for religious and charitable purposes, yet the ruling did not establish strict financial auditing standards. The lack of judicial clarity has allowed temple mismanagement to persist under the guise of religious freedom.²⁵

The conflict between state control and religious autonomy is most evident in the Hindu Religious and Charitable Endowments Acts (HR&CE Acts), which vary across states. While some states have government-controlled temple boards that oversee administration, others allow independent religious authorities to exercise financial discretion. This fragmented legal framework has resulted in governance inconsistencies, with some temples operating efficiently while others suffer from financial mismanagement.

To address these constitutional and statutory gaps, there is a growing demand for a hybrid governance model—one that respects religious autonomy while enforcing standardized financial regulations. Such a framework would ensure that temple funds are managed transparently without undermining the religious significance of idol personhood.

3.4 Comparative Analysis: India vs. Western Jurisdictions

A comparative study of temple governance in India and religious institutions in Western jurisdictions reveals stark contrasts in financial oversight. Unlike in India, Western legal systems do not recognize idols as juristic persons, treating religious organizations as corporate entities or non-profits. In the United States, churches and religious trusts are required to file annual financial disclosures with the Internal Revenue Service (IRS). Similarly, in the United Kingdom, religious organizations are governed by charity laws that mandate independent audits and trustee accountability.

The lack of comparable financial oversight mechanisms in India has contributed to governance inefficiencies and financial mismanagement in temple trusts. While idol personhood serves a unique cultural and religious function, it does not incorporate the rigorous financial

²⁴ *Deoki Nandan vs. Murlidhar*, 1957 AIR 133

²⁵ *Supra* note 15

accountability standards required for managing large-scale assets. A hybrid regulatory model, blending Western-style financial transparency with India's religious autonomy framework, could provide a balanced solution that respects traditions while ensuring fiscal responsibility.

3.5 Reform Proposals and Future Directions

Addressing the economic challenges of idol personhood requires comprehensive reforms that enhance financial accountability while preserving religious traditions. The implementation of mandatory external audits for temple trusts, uniform financial reporting standards across states, and the establishment of an independent regulatory body could ensure greater transparency. Additionally, judicial guidelines must clarify the extent of state intervention in temple finances to prevent both mismanagement and excessive governmental control.

By adopting a structured, transparent governance framework, temple trusts can maintain their cultural and religious significance while ensuring financial integrity. A balanced approach—grounded in constitutional protections, jurisprudential clarity, and economic accountability—is essential for securing the long-term sustainability of temple wealth.

4. TAXATION AND FINANCIAL EXEMPTIONS FOR TEMPLE TRUSTS: LEGAL FICTION OR ECONOMIC REALITY?

One of the most striking economic implications of granting legal personality to idols is the tax-exempt status of temple trusts. Under Section 11 of the Income Tax Act, 1961, income generated by religious trusts is exempt from taxation, provided it is used for religious or charitable purposes. While this exemption was originally justified as a means to preserve religious institutions, it has effectively shielded massive wealth accumulation from governmental scrutiny. Unlike corporations and non-profits, which must justify tax deductions and undergo regular audits, temple trusts remain largely outside the formal taxation system.

This raises fundamental questions about the nature of the legal fiction of idol personhood—is it merely a protective measure for religious wealth, or does it create an economic entity that should be held to the same standards as other financial institutions? If temple trusts function like corporations in terms of revenue generation and wealth management, does their exemption from taxation undermine principles of fiscal equality?

From a jurisprudential standpoint, theorists like Roscoe Pound's Social Engineering Theory

suggest that the law should serve as an instrument for balancing conflicting interests. In the case of temple trusts, there are two competing interests:

1. The religious interest, which seeks to protect temples from state interference.
2. The public interest, which demands financial transparency and fair taxation.

Current laws favour religious autonomy over financial accountability, creating a legal vacuum where massive economic power remains unchecked. The state, while constitutionally restricted from interfering in religious affairs (Article 25 and 26), must still ensure that economic entities—whether religious or secular—contribute to the public good. A legal rethinking of idol personhood as an economic entity rather than just a religious one could lead to reforms that maintain tax benefits for religious activities while introducing mandatory financial disclosures for temple trusts handling large-scale assets.

5. THE COMMERCIALIZATION OF RELIGIOUS INSTITUTIONS: A CONTRADICTION IN IDOL PERSONHOOD?

A paradox lies at the heart of idol personhood: while it was designed to preserve religious endowments, it has enabled the large-scale commercialization of religious services. Many temples—especially those attracting millions of pilgrims annually—operate high-revenue businesses through VIP darshan passes, temple-owned accommodations, and event-based fundraising. These practices blur the lines between religious devotion and economic enterprise, raising ethical and legal concerns.

The fundamental jurisprudential question here is: Can a deity as a legal person be a commercial entity? Legal personality is typically granted either to natural persons (who have rights and duties) or to artificial persons like corporations (which engage in economic transactions). However, temples are being allowed to exercise financial functions while avoiding the responsibilities imposed on other legal persons. This dual existence—functioning as a religious entity for legal protection while operating as a financial enterprise without regulation—creates a legal contradiction that courts have yet to resolve.

Classical legal theorists like John Austin argue that legal personality should be based on the ability to bear duties as well as rights. If idols have financial rights (owning property, earning revenue), should they also bear financial duties (taxation, financial transparency)? This is

where idol personhood creates an asymmetrical legal identity—one that enjoys privileges without corresponding obligations. If temples are allowed to generate revenue through commercial activities, should they be required to function under corporate governance laws?

If not, is the law inadvertently favouring one type of economic entity over another?²⁶

The courts have been hesitant to intervene, fearing encroachment on religious freedoms. However, leaving religious economic activity unregulated risks turning temples into profit-driven organizations rather than institutions of public faith. A legal re-evaluation of the limits of idol personhood in economic functions is necessary to prevent the unchecked commercialization of religious assets under the guise of legal protection.

6. DIGITAL DONATIONS AND CRYPTOCURRENCY IN TEMPLE FINANCE: A NEED FOR REGULATORY INTERVENTION.

The emergence of digital transactions and cryptocurrency donations in temple finance has created new legal and financial challenges. Several major temples now accept online donations, UPI transactions, and even cryptocurrency contributions, increasing the efficiency and accessibility of religious giving. However, these technological advancements raise serious concerns about financial accountability, regulatory oversight, and potential misuse.

The fundamental issue here is the lack of a regulatory framework governing digital financial transactions in religious trusts. Unlike corporate entities or public charities, temple trusts are not subject to mandatory financial disclosure laws. This means that large sums of money can flow into temple accounts without public accountability, potentially facilitating money laundering, tax evasion, or unaccounted wealth accumulation.^{27,28}

Jurisprudentially, this raises an important question about fiduciary responsibility. Theories of legal positivism, H.L.A. Hart argue that laws must evolve with changing societal conditions. However, Indian temple governance laws remain outdated, failing to address the complexities of modern financial transactions. Unlike Western non-profit organizations, which are required to submit detailed financial reports on all transactions, Indian temple trusts lack an equivalent

²⁶ Supra note 6

²⁷ Tanaka, T. (2020). Trustee, State and Stakeholder: Hindu Temple Management in Contemporary India,

²⁸ 2012. *Journal of Interdisciplinary Economics*, 32(1), 75-94. <https://doi.org/10.1177/0260107919875590>

legal requirement for financial disclosure.

A critical analysis of whether temple trusts should be required to implement blockchain-based transparency mechanisms—similar to corporate governance models—could help bridge this gap. If temples function as massive financial institutions, then a regulatory structure that ensures transparency, without undermining religious autonomy, is a necessary legal reform.

7. LAND OWNERSHIP AND ENCROACHMENT DISPUTES: WHO REALLY CONTROLS TEMPLE PROPERTY?

A crucial but often overlooked issue in idol personhood jurisprudence is land ownership and the control of temple properties. Many Indian temples own vast tracts of land, yet these properties are frequently mired in legal disputes, encroached upon, or mismanaged by temple administrators. The legal fiction of perpetual ownership by the deity has, paradoxically, resulted in the loss of temple land due to weak governance structures.

The problem arises from unclear land records, lack of legal clarity on who exercises ownership rights, and administrative neglect. In cases like the Jagannath Temple land dispute, temple trustees were accused of illegally transferring temple property to private individuals, arguing that since the deity owned the land, human intermediaries had no permanent accountability. Similarly, the Tamil Nadu HR&CE Board²⁹ has been accused of mismanaging temple lands, with properties being leased at throwaway prices, leading to financial losses.³⁰

This raises a fundamental jurisprudential dilemma: If the deity is the perpetual owner of the land, who ensures that this ownership is protected in practice? The state often steps in as a custodian, but this raises concerns about excessive governmental control over religious institutions. A solution could involve establishing independent temple land management boards, similar to corporate real estate oversight bodies, to prevent mismanagement while maintaining religious autonomy.

8. A FEMINIST AND GENDER-BASED CRITIQUE OF IDOL PERSONHOOD: AN UNSPOKEN PARADOX

²⁹ Subramanian Swamy vs State of Tamil Nadu, 2014

³⁰ G Ramesh, Governance and Management of Temples: A Framework IIMB (2020), <https://www.iimb.ac.in/sites/default/files/2020-09/WP%20No.%20621.pdf> (last visited Mar 3, 2025).

The legal recognition of idols as juristic persons has created a paradox within religious jurisprudence—while deities, including goddesses, are granted full legal personality with ownership rights, women in many religious traditions continue to be denied equal access to temple governance, priesthood, and decision-making roles. This contradiction raises critical feminist jurisprudential concerns: why does the law grant legal personality to an inanimate idol but deny basic legal recognition to living women within religious institutions? The

Sabarimala Temple Case (2018) is a stark example of this contradiction, where the Supreme Court struck down a centuries-old ban on the entry of menstruating women, declaring it unconstitutional. Yet, opposition to the judgment reflected deep-rooted patriarchal attitudes within religious governance structures, where the argument for idol personhood and the deity's "will" was used to justify gender exclusion.³¹

From a legal theoretical perspective, feminist critiques of law argue that legal structures often reinforce pre-existing patriarchal power dynamics under the guise of tradition and legal neutrality. Catharine MacKinnon's theory of dominance feminism suggests that legal doctrines that appear neutral often uphold patriarchal norms, which is evident in how idol personhood has been used to preserve male dominance in temple administration while simultaneously justifying restrictions on women's participation. The doctrine of idol personhood, instead of being a neutral legal construct, has become a tool that enables gendered hierarchies in religious institutions, where the "divine will" of the deity is interpreted exclusively through male-dominated priesthoods and trustee boards. This legal fiction not only sanctifies gender biases but also immunizes them from constitutional scrutiny under the guise of religious autonomy.³²

A reform-oriented jurisprudential approach would require rethinking idol personhood through the lens of constitutional equality. If idols can be legal persons with property and legal protections, why should the law not mandate gender equality in temple governance? Just as corporate law now mandates female representation on company boards, temple trust laws could be reformed to ensure gender diversity in religious administration. Further, judicial interpretations of Article 25 (Freedom of Religion) and Article 26 (Management of Religious Affairs) must be harmonized with Article 14 (Right to Equality) to prevent idol personhood

³¹ Tanmay Deshmukh, GENDER JUSTICE IN THE FACE OF RELIGIOUS TRADITIONS: AN ANALYSIS OF THE SABARIMALA TEMPLE CASE *Indian Journal of Integrated Research in Law* (2020), <https://ijirl.com/wp-content/uploads/2023/05/GENDER-JUSTICE-IN-THE-FACE-OF-RELIGIOUS-TRADITIONS-AN-ANALYSIS-OF-THE-SABARIMALA-TEMPLE-CASE.pdf> (last visited Mar 3, 2025).

³² *Id*

from being misused as a shield against gender justice. Without such an intervention, idol personhood will continue to serve as a legal fiction that not only protects religious wealth but also entrenches patriarchal power structures within religious institutions.³³

CONCLUSION

The recognition of idols as juristic persons in Indian law represents a unique convergence of religious tradition, legal necessity, and economic functionality. Originally intended to safeguard temple wealth and religious endowments, this legal fiction has evolved into a mechanism that raises fundamental concerns about financial transparency, governance, and gender justice. While idol personhood ensures the protection of temple assets and enables religious institutions to function autonomously, it has also facilitated financial opacity, unchecked commercialization, and patriarchal exclusions in temple administration.

A comparative analysis with Western legal systems highlights the distinctive nature of India's approach, where theological beliefs and customary practices drive legal recognition. In contrast, Western jurisdictions prioritize functional and economic criteria for granting legal personality, maintaining strict financial oversight over religious institutions without conferring independent legal status on idols. This divergence underscores the deep cultural roots of idol personhood in India while exposing the legal and economic vulnerabilities it creates.

The unchecked financial power of temple trusts, facilitated by tax exemptions and regulatory gaps, necessitates urgent reform. Introducing standardized financial disclosure requirements, independent auditing mechanisms, and stricter governance controls can help balance religious autonomy with fiscal responsibility. Moreover, addressing the gender biases entrenched within temple administration is imperative to ensure that the law upholds constitutional principles of equality and non-discrimination.

Ultimately, while idol personhood serves a culturally significant role, its application must evolve to align with modern legal and economic realities. Legal fiction should not function as a shield for financial mismanagement or systemic inequalities. A reformed legal framework grounded in constitutional principles, economic accountability, and gender-inclusive governance can preserve the sanctity of religious institutions while ensuring they operate within a just and transparent legal structure.

³³ Id