

CIRCULAR No.59

SUBJECT : Exemption from the payment of contribution of Sanatoria.

A question has been raised whether Sanatoria can be included in the category of public trusts giving medical relief for the purposes of exemption from the payment of contribution to the Public Trusts Administration Fund either under rule 32(1) or rule 32(3)(ii) of the Bombay Public Trusts Rules, 1951.

2. Broadly speaking, there are the following three categories of Sanatoria -

- i) Sanatoria for T.B. patients.
- ii) Sanatoria running dispensaries.
- iii) Sanatoria – General

so far as the first two categories are concerned, they should be deemed to be for the purpose of medical relief and exemption from the payment of contribution may be allowed under either of the sub rules referred to above. As regards the Sanatoria of the third category, they may also be considered to be for the purpose of medical relief, provided that the allotment of accommodation therein is made only on the production of a medical certificate.

Dated : 22nd September, 1953

D.R. PRADHAN
Charity Commissioner, Bombay