

Circular No.66

SUBJECT : Whether the expression "medical relief" in rule 32 includes, medical relief to animals.

It has been contended by certain Panjrapoles are giving medical relief as one of the objects of Panjrapoles is to give medical treatment to discarded or worn out animals and as such in calculating the gross income for assessing the contribution in such cases, the portion of the gross income spent for medical relief to animals should be allowed as a deduction under rule 32(3).

2. This question has been carefully examined. The expression "medical relief" in rule 32 does not include medical relief to animals. Medical relief must necessarily be of human beings. No exemption from payment of contribution need be given to Panjrapoles in respect of the sums spent on medical relief to animals.

Dated : February,1954

D.R.PRADHAN
Charity Commissioner,Bombay