

CIRCULAR No.75

SUBJECT : Period for lodging objections, if any, against assessment of contribution – insertion of .....in the form of Notice of Demand.

In the forms of Notice of Demand given in Schedules XV and XVA to the Bombay Public Trusts Rules, 1951, the period for depositing the amount demanded is stated but the period for lodging objections to the amount of contribution assessed under rule 33(2) of the Bombay Public Trusts Rules, 1951, is not stated. The period for depositing the amount is 30 days while the period for lodging objections is 15 days and the result is reported to have been that the trustees assume that the period for lodging objections also is 30 days. As no provision exists for condoning delay in such cases question arises what should be done in such cases, that is, whether the objections should be overruled as time barred or whether they should be looked into on the ground that they are the result of an understandable misunderstanding.

2. The Regional officers are advised that such cases should be considered on merits, that is to say, objections should be considered even after the lapse of the statutory period in deserving cases where there would otherwise be failure of justice. Of course, no objections should be considered which are lodged 30 days after the receipt of the Notice of Demand.

3. The question of suitably amending the two forms of the Notice of Demand is separately under consideration. Meanwhile the Regional Officers should get a rubber stamp prepared indicating the period laid down for lodging objections and affix it invariably to each Notice of Demand to be issued hereafter.

Dated : 19<sup>th</sup> August, 1954.

D.R.PRADHAN  
Charity Commissioner, Bombay