

CIRCULAR No.77

SUBJECT : Determination of the question whether a Goshala or a Panjrapole is a business trust. Principle for

A question has arisen when Goshalas or Panjrapoles should be treated as business trusts within the meaning of rule 32(4) of the Bombay Public Trusts Rules, 1951, and it has been decided that a Goshala or a Panjrapole should be considered a business trust within the meaning of rule 32(4), if its gross income from dairy business or trade is more than half its total gross annual income.

2. There is, however, no need to re-open the cases already decided.

Dated : 3rd December, 1954.

D.R.PRADHAN
Charity Commissioner, Bombay