

Circular No.79

SUBJECT : Court fee stamp on objections filed under rule 33(2) of the Bombay Public Trusts Rules, 1951 – whether necessary.

The Deputy Charity Commissioner, Ahmedabad has sought for a clarification whether a Court fee stamp of Rs.1 should be levied on objections under rule 33(2) of the Bombay Public Trusts Rules, 1951, and has further suggested that this being a point of general importance, necessary instructions on the point may be issued. In his opinion the objection against the Demand Notice is a Statutory right given to a trustee or a manager and such objection does not fall under the residuary clause of schedule B to the Bombay Public Trusts Act, 1950.

2. In rule 33(2) of the Bombay Public Trusts Rules, 1951, it is nowhere stated that the trustee or manager may apply or petition, raising objection to the contribution assessed as is done in rule 33(4), before the assessment of contribution and the issue of Demand Notice, the party concerned is not heard. Rule 33(2) given an opportunity to the party concerned to raise an objection is in the nature of a written statement to a plaint ( in the present case to a Demand Notice). It is not obligatory to affix a court fee stamp to a written statement. In the absence of the words, " apply or petition" in rule 33(2), it would not be correct to levy a Court fee Stamp on such objections. The Regional Offices are, therefore, informed that a court fee stamp should not be recovered from a trustee or manager when he files an objection under rule 33(2).

Dated : 29<sup>th</sup> January, 1955.

D.R.PRADHAN  
Charity Commissioner, Bombay