

**Circular No. 87**

Subject :- Concessions under section 33 (2) of the Bombay Public Trusts Act, 1950 – Giving retrospective effect to Government order , Legal Department , No. 22473/E, dated 5<sup>th</sup> November, 1953.

By Government Order, Legal Department , NO. 22473/E, dated 5<sup>th</sup> November 1953, certain classes of public trusts have been exempted from the provisions of section 33 (2) of the Bombay Public Trusts Act, 1950, relating to audit , subject to certain conditions, with effect from the day next following the day on which the accounts of such public trusts are balanced under section 33 (1) of the said Act after 5<sup>th</sup> November, 1953. By Government Order, Legal Department. No. 19229/E, dated 30<sup>th</sup> August 1955, the previous Government Order , Legal Department , NO. 22473/E, dated 5<sup>th</sup> November 1953, has been modified and the exemption has been granted retrospectively with effect from the 14<sup>th</sup> May, 1953. There are legal difficulties in granting the exemption with effect from 21<sup>st</sup> January 1952. It has, however , been decided to give the exemption has been granted with effect from 14<sup>th</sup> May 1953, they should not insist on the trustees of public trust, in whose favour the exemption has been granted from 14<sup>th</sup> May , 1953, either to get their accounts audited by a Chartered Accountant or an authorised auditor, provided they satisfy the conditions specified in the Government Order, , Legal Department, NO. 22473/E, dated 5<sup>th</sup> November 1953

D.R.Pradhan.  
Charity Commissioner, Bombay

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