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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.

24

Press
Mis.

39-40.

Dated

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1862.

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Not to be folded or roughly handled

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*Proceedings of the Madras Government, Financial Department,
9th January 1862.*

No. 39. Read the following Proceedings of Government in the Revenue Department, dated 4th January 1862, No. 2.

Communicating Proceedings of the Board of Revenue, dated 16th November 1861, respecting the deposit of 5,000 Star Pagodas by T. Ramalingum Moodelly for religious and charitable purposes, and exempting from Income Tax the endowment referred to consisting of the interest on the said sum. } (Vide Proceedings Revenue Department, dated 4th January 1862, Nos. 3 and 4.)

No. 40. ORDER THEREON, 9th January 1862, No. 24.

Communicated to the Sub-Treasurer in reference to paragraphs 7 and 10 of the Proceedings of Government, dated 12th June 1861, No. 294.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. T. O'Connor.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue, dated 16th November 1861, No. 6,333 :—

Read again letter from the Collector of Tinnevely, dated 3rd July 1861, No. 293.

(In Cons. 8th July 1861, No. 4,200.)

Read also the following letter from the Collector of Madras, dated Sydapet, 2nd November 1861, No. 376 :—

1. Adverting to the Board's Proceedings of the 13th July last, No. 3,707, forwarding copy of a letter from the Collector of Tinnevely with enclosure, with reference to paragraph 7 of the Government Proceedings of the 12th June last, No. 294, Financial Department, I have the honor to report that, from inquiries made from the head servant in charge of the charity choultry

	RS.	A.	P.
For feeding travellers.....	896	10	6
For the performance of the festivals of the Pagoda.....	2,459	15	7
Establishment charges including the pay of a Master for a Tamil School.....	3,425	0	11
Sundry charges.....	618	0	4
Expenditure for five years.....	7,399	11	4
Average per annum.....	1,479	15	0

at Tirukalikundram, and from the resident inhabitants of the place, it appears that during the last five years the expenditure, as per margin, was incurred for the support of the choultry. From a letter, dated 14th September last, addressed to the Collector of Tinnevely by T. Vedadrisadasan Mudaliar, the grandson of T. Ramalinga Mudaliar, the

original founder of the charities, which accompanied the Tinnevely Collector's letter of the 20th September 1861, No. 1,152, it appears that the original founder had fixed most of the expenditure, and that his son Sulochanam Mudali, and after him his son Vedadrisadasan Mudali, more or less kept up to the original limit. As the annual interest accruing upon 5,000 Star Pagodas, at 8 per cent. invested in the perpetual loan for the performance of the charity in question, amounts to only Rupees 1,400, the excess expenditure of Rupees 80 per annum is stated to be defrayed by Vedadrisadasan Mudali.

2. Adverting to the 2nd paragraph, it was found that Mr. Carstairs had proceeded to England, and that his son at Madras, and his Agents Arbuthnot and Co., knew nothing about the Bond in question. On being applied to, Vedadrisadasan Mudali stated that the interest has been drawn, subsequent to Mr. Carstairs' departure, by Mr. William Grant employed in the Office of the Board of Revenue, and that payments are made by him from time to time to the head servant in charge of the choultry.

3. Referring to the 3rd paragraph, I have to state that as the endowment in question is for a public purpose, it is entitled to exemption from Income tax, as per Section 133, Act XXXII of 1860.

In Cons. 13th June 1861, No. 3,586.

1. Resolved that the above letters be submitted for the information of Government, with reference to paragraph 10 of their Order, dated 12th June 1861, No. 294, Financial Department.

2. It will be observed that the interest on the obligation Bond to T. Ramalingum for 5,000 Star Pagodas is duly appropriated to the maintenance of a charity Choultry at Tirukalikundram, in the Collectorate of Madras. Since the departure of Mr. Carstairs to England, the interest has been received annually by Mr. W. Grant, under a special power of attorney attached to the Bill drawn on the Treasury by the Proprietor of the Choultry, and paid from time to time to the local manager of the Institution under his orders.

3. The Board learn that a printed copy of the Bond was submitted to Government by Mr. Grant, with a letter, dated 5th November 1861. They recommend that the endowment be exempted from Income tax, and that the refund claimed by T. Vedadrisadasan Mudaliar in his letter to the Collector of Tinnevely be sanctioned.

(A true Copy and Extract.)
(Signed) W. HUDLESTON, Secretary.

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ORDER THEREON, 4th January 1862, No. 2.

1. Communicated to the Financial Department, with reference to the Order quoted in paragraph 1.

2. Under Section 133 of Act XXXII of 1860, the Government are pleased to exempt from Income Tax the endowment referred to, and which consists of the interest on 5,000 Pagodas invested in a perpetual loan to the East India Company at 8 per cent., for the support of certain charities as per deed dated 18th September 1804. The purposes to which this endowment is applied appear to be of a religious as well as charitable public nature.

3. The refund of any sums which may have been heretofore deducted on account of Income Tax from the interest of the abovementioned loan is hereby authorized.

(True Extract.)

C. J. Hunter

Deputy Secretary to Government.

To the Board of Revenue.

„ Financial Department.

„ Accountant General.

„ President of the Income Tax Commission.

Exd. S. T. Augustin.

Pro: 12 Nov 41. Oct 1904

Jul 17 Aug

Jul 1862 Sept

Pro: of Govt in the
Nov: 25 2.

372

24th Aug 1862

3 fine copies

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Copy Pro: of the Board
of Revenue of 16th Nov 1861
refusing the deposit of
5000 Rs. (The Board of
Revenue in India for
Religious & Charitable purposes
to exempt from income
tax the endowment re-
ferred to consisting of
the interest on the said
sum.

39 1410

With an Order

Let

Also Memoirs of the 1862-1864.
Communicated to
the Mad Government in reference
to Memoirs of the Government
of 1862 dated 12 June 1861. 1864.

94

To the Mad Government, Madras 1864.

1864