

MADRAS RECORD OFFICE.

Government of Madras.

Marine DEPARTMENT.

G.O. No.	<i>42</i>	Press
		<i>Mis</i>
Dated	<i>6-2-18</i>	<i>6/</i>

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Marine Department,
6th February 1861.*

No. 7. Read the following Proceedings of Government in the Revenue Department, dated 30th January 1861, No. 244.

Communicating the order passed on a letter from the Secretary to the Income Tax Commission, relative to exempting the property belonging to the Church of Saint Peter of Royapooram from Income Tax, and referring for consideration in the Marine Department, the question whether it is not possible to free the Church endowment from the Government interference, &c. } (Vide Proceedings Revenue Department, dated 30th January 1861, Nos. 489 & 490.)

No. 8. ORDER THEREON, 6th February 1861, No. 42.

Resolved, that a copy of the above Order be furnished to the Superintendent of Marine, and that he be requested to ascertain and report whether the parties interested in the Fund in question, can be induced to come to any arrangement, in view to the application of the income of the Fund to the purposes for which it was raised, and to the relief of Government from any further concern with it.

(Signed) T. PYCROFT,
Chief Secretary.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from F. WALTHER, Esq., Secretary to the Income Tax Commission, to J. D. SIM, Esq., Acting Secretary to Government, Revenue Department, dated Madras, 12th January 1861, No. 31:—

SIR,

1. With reference to the Order of Government, dated 29th November 1860, I have the honor to report on behalf of the Income Tax Commissioners, that they are of opinion, that the income derived from the property belonging to the Church of Saint Peter of Royapooram, is devoted entirely to public religious purposes, and that as such it may be exempted from the payment of Income Tax, under Section 133 of Act XXXII of 1860.

2. The Church of Saint Peter of Royapooram was built about the year 1800, by the principal Roman Catholic Boat Owners of Royapooram, and after deducting the cost of constructing the Church residence of officiating Priest, &c., there remained a large sum of money for the endowment of the Church, which was invested in Government Securities.

3. About the year 1830, quarrels arose among the community of Saint Peter's Royapooram, as to the conduct of the officiating Priest and as to the Churchwardenship of the Church. The Government resolved in 1833, that until these disputes could be adjusted, no further collections should be made from the Christian Boat Owners of Royapooram, nor any disbursements allowed on account of Saint Peter's Church, Royapooram. This order was again repeated in 1833, no adjustment of the dispute having been made up to that date. No settlement of the quarrel seems to have taken place up to the present date, and under these circumstances the Church endowment, consisting of investment in Government Securities amounting to 1,29,600 Rupees, as per accompanying list, has remained untouched.

4. The Bonds which are in the names of the Secretary to the Marine Board, and the Master Attendant, Madras, with the exception of the last one, which is in the names of the Superintendent of Marine and the Master Attendant, are lodged for security with the Bank of Madras, the Secretary of which draws the interest as it accrues and places it to the credit of Saint Peter's Church, Royapooram.

Receipts in 1859.

Fees Rs. 785-9-4

	Disbursements.		
	RS.	A.	P.
Wages...	432	0	0
Repairs...	138	5	0
Vestment, Candles, Decoration	268	5	9
Sundry expenses.	21	2	0
	859	12	9

5. The other sources of income are Church fees for Christenings, Marriages, Burials, &c., amounting to Rupees 785-9-4 per annum, which sum is wholly expended for the use of the Church, the surplus expenditure as per margin, being defrayed by the congregation. The Church buildings are likewise devoted entirely to Church purposes and no profit is derived therefrom.

ORDER THEREON, 30th January 1861, No. 244.

1. The Commissioners report, in the foregoing letter, on an application for exemption from Income Tax put forward by Annata Appaswami Mudali on account of certain property pertaining to St. Peter's Church at Royapooram.

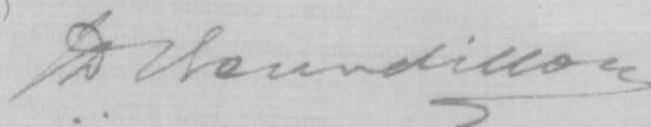
2. Besides the buildings and land comprizing the immoveable property of the Church, and a sum below 900 Rupees annually collected in fees and contributions and entirely expended in its services, there is a fund amounting to nearly Rupees 1,30,000 invested in Government Securities,

and lodged in the Bank of Madras; and interest accruing from time to time on these Securities is drawn by the Secretary of the Bank and placed to the credit of the Fund, no part being paid out. This arrangement appears to have subsisted since the year 1833, having been then ordered by the Government pending the settlement of certain disputes prevailing among the parties connected with the Church.

3. As this Fund appears to be solely *dedicated* to religious public purposes, though not actually *employed*, the Governor in Council under Section 133 of Act XXXII of 1860 resolves to exempt it, in common with the other property of the Church, whether moveable or immoveable, from the operation of the Tax.

4. It will be considered, however, in the Marine Department, whether it is not possible to free the Fund in question from the Government interference which has kept the income from it unemployed for so many years, and to arrange for the application of the income to its proper objects.

(True Extract.)



Secretary to Government.

To the Income Tax Commissioners.

„ Special Commissioner for the Income Tax.

„ Board of Revenue.

„ Accountant General.

„ Marine Department. ✓

„ Annáta Appáswámi Mudali.

Exd. S. T. Augustin.

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Marine. with 3rd, No 247

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it was raised, & to the relief of Govt.
from any further concern with
it.

Marine 1861 depts

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7th Feb
 Copy the order passed on
 a letter from the Secy to the
 Supreme that Comptroller in re-
 lation to examining the pro-
 perty belonging to the Church
 of St Peter of Lima & to
 from whence that property
 for consideration in the Court
 of the Secretary whether it be
 not desirable to give the Bishop
 and the Court from the Govt
 interference
 With an Order.

Rich

Feb 22 - 1870

Resolved that a copy of the above order be furnished to the Superior Council of Canada & that he be requested to ascertain & report whether the parties interested in the fund in question, can be induced to come to any arrangement, in view to the application of the income of the fund to the purposes for which it