M.R.O. 14—10,000—

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

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| G.O. No. 112 | Press<br>~~Mis.~~ |
| 222-223 | |
| Dated 16 - 1 — 1861. | |

***Not to be folded or roughly handled***

## *Proceedings of the Madras Government, Revenue Department, 16th January* 1861.

No. 222. Read the following Proceedings of the Board of Revenue, dated 23rd November 1860, No. 5,451 :—

Read letter from the Collector of Bellary, dated 16th November 1860, No. 3, requesting to be informed whether the Rája of Sundúr or the inhabitants of his Jáhgír are liable to Income Tax.

(In Cons. 19th November 1860, No. 5,993.)

1. The Board resolve to submit the two questions raised by the Collector for the decision of Government, with reference to paragraph 1 of the Sanad granted to the Jághírdár and forwarded to the Board with the Proceedings of Government, dated 30th January 1841, No. 176, Revenue Department.

*In Cons., 18th February* 1841, *No.* 225.

2. The Board deem it proper to bring to the notice of Government that the Jághírdár of Banganapálli in the Kurnool District holds under a similar Sanad to that granted in the case of Sundúr.

*See Board's Procs., dated 15th June* 1848, *No.* 1,335. *E. M. C. dated 4th July* 1848, *No.* 714, *R. D. In Cons., 6th July* 1848, *No.* 1,771.

(A true Extract.)
(Signed) W. HUDLESTON, *Acting Secretary.*

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No. 223. ORDER THEREON, 16th January 1861, No. 112.

1. The Governor in Council is of opinion that the Income Tax Act does not extend to the territories of the Sundúr Rája.

2. But Officers and others residing in Rámandrúg are liable for income, &c., drawn from the Indian Revenues. Moreover a person residing in British Territory and *there* enjoying property derived from sources *in* Sundúr is similarly liable.

(Signed) J. D. BOURDILLON,
*Secretary to Government.*

Rev. 2706.

In these Proceedings the Board of Revenue submits for disposal some Questions in Connection with the Income Tax-

Question 1. The first is whether the Jaligir of Soondoor in the Bellary District is subject to the Income Tax. The Board refer to para 1 of the Summd granted him in 1841, but express no opinion on the subject-

The para in question runs as follows- "The R.H. the G. in C. of Fort S. Geo. "has been pleased to renew in your name "the sanad granted to Shiva Rám Gorpaday "under date the 7 July 1826, conferring "on him and his Heirs for ever in Jaligir "the lands of Soondoor free of Peshkush "and pecuniary demand."

Question 2 The second question is whether the inhabitants of Soondoor are liable to the tax? Mr Hathaway in putting the question mentions especially "Ramandrig" where several officers, both Military & Civil, as well as natives, possess landed property, & where also trades & professions are carried on.

Question 3 The Board point out that the Jaligir of Bungana pilly in the Kurnool District is held on exactly the same

tenure as that of Soondoor. The decision will therefore be the same for both—

Orders are requested on these points.

CJM

(11)

Memo. on the Tenure on which the Soondoor Jaghir is held

In their General letter in the Political Dept. dated 29 December 1826, the Govt of Sir Thomas Munro reported to the Home Authorities that the Jaghir of Soondoor had been restored to Sheeva Row, and to his heirs in perpetuity. A force had been employed to reduce this Chief at the instance of the Peishwah, who considered him as a rebel whom the British Govt were bound by treaty to bring under subjection. Sheeva Row accordingly peaceably surrendered his Fort in 1817, but it appeared that he had ruled his District in a state of independence for twenty one years, and had shaken off his allegiance to the Peishwah previously to the treaty of Bassein, the Supreme Govt authorized his restoration on that and other grounds.

Col Munro's report of 1 November 1817 on the surrender of Soondoor contains all particulars relating to the tenure on which Sheeva Row's family had held it. Sheeva Row was there spoken of as "as much a sovereign in his own valley as any prince in India." Soondoor forms part of the principality of Sheeva Row, the Mahratta Chief of Gooty,

* Printed at page 42 et seq. of the Life of "Sir Thomas Munro" vol. 2. just up here.

Is there any more papers on account of Soondoor? If so let us have. Royal to Soon: 2 Nov 1827 Jaghire &c

Soon

who was deprived of his dominions by Hyder Ali. In 1790 the son of the adopted son of Shora Row expelled Tippoo Sultan's killedar, & was allowed on the peace in 1792 to retain it as part of the ancient inheritance of his family. Sheva Row was adopted by this mans widow in 1796. being himself a son of a half brother of Shora Row. "He was in fact "an independent prince, by the same "right that so many other Mahratta "Chiefs have become so"

see correspondence noted in margin of para 2 of General Letter. Pol dept. 29 Dec. 1826.

In the first instance the Governor General directed that Sundoor should be annexed to the Hon.ble Company's territories. and a jaghir & pensions given to the Chief & his followers in lieu. Arrangements for this were accordingly carried on. On a further consideration however of the circumstances of the case; the strong recommendations of Brig.r Gen.l Munro & Mr Elphinstone, & for political reasons it was subsequently resolved to restore Sundoor to the family This was accordingly done in 1818. No feudal service or tribute was to be demanded. but the Jaghirdar left to the exclusive internal management of the Jaghir. He was to make the usual & to bind himself to watch over the public peace &c— It was not until 1826 however that a sanad was actually issued, and from the correspondence which preceded its issue as well as from the instrument itself, it appeared that the Jaghirdar was an independent vassal. with full powers. civil as well as criminal.

In 1841 when Sheva Row the successor was put in possession of the Jaghir, a clause was inserted in his sanad to restrain him from mutilating criminals or from punishing capitally without the sanction of the Govt.

Cfm.
~~Oct~~
Jan.y 3.

Note. It seems from that the Sundoor Rajah — not-withstanding his Summut is really an independent Chieftain. and that the Income Tax Act does not

(11)

Sundoor, Jahgir
Bellary

Extend to his territories.
Ist Offences
2 Attend at his Rajas or Rannee during
are liable for income. to Income
from the ~~English~~
Indian Revenues.
Whenever a person
residing in British
Territory & there
enjoying property
derived from Estates
in Sondoor is
similarly liable.
For orders.
S. D. S.

I concur in the Senior view - The Rajah of Soondoor has his own Courts of Justice & is an independent Prince

Elg

C8 Jany/61

Rev Department

No 112.

Proceedings of the Madras Government under date the 16th January 1861.

Read the following Proc. of the Board of Revenue

Submitting a letter from the Collector of Bellary requesting to know whether the Rajah of Soondoor or the inhabitants of his Sagbur are liable to the Income tax, and stating that the Dungeapully Sagbur in the Kurnool District holds under a similar Sunnud to that granted in the case of Soondoor.

Sundur

(Here enter 23d Nov/60 & 5th Jany/61)

Jahgir

Raja

The Governor in Council is of opinion that the Income tax Act does not extend to the territories of the Soondoor Rajah.

But Officers and others residing on Rámandrúg are liable

Jas

for income tax drawn
from the Indian Rev-
enues - Moreover a
person residing in
British Territory and
there enjoying proper
ty derived from Sources
in Saoudoor is liable
only liable -

S. D. S

13 Copies. Board of Revenue Cuff
3 " Accountant General "
3 " Civil Auditor "
13 " Presidency Income Tax Comrs "

Pol. No. 1-4
12-1-41

Rev No. 24-25
12-2-41

0- 37-38
4-7-48

Sundoor Ikhgir
Bellary

Revenue 1861 Departt.
Pro: of Govt. for January.

No. 112.

Pro: of the Madras Govt.

Dt 16th January 1861.

Observing that the Income Tax act does not extend to the territories of the Sundur Raja in Bellary, but that the Officers and others residing in Ramandrug are liable for Income Tax drawn from the Indian Revenue.

No 222 & 223.