

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1288	Press
		~~Mis.~~
	320-321	
Dated	28-6-1861.	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
23th June 1861.*

No. 320. Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Nellore, 8th June 1861, No. 31 :—

SIR,

1. A question has arisen with regard to the assessment of Income Tax, on certain property in this station of the Free Church of Scotland Mission, which I do myself the honor of submitting for the orders of Government.

2. Under the Orders of Government under date the 30th November last, No. 2274, whilst exempting all property and funds of the Mission in question, it was ordered in the second paragraph that the exemption thereby granted did not affect the liability of individuals, and it is with reference to this reservation, that it becomes necessary to make this reference.

3. One of the Bungalows in this station has usually been occupied by the Head Assistant, at a rent of Rupees 50 a month. It is now occupied by the Reverend A. Venkatarāmaya. It is used as his dwelling house. The schools, &c., of the Mission are entirely separate. And it seems to me that the rent free use of this house is as much a portion of his stipend, as so many Rupees paid in cash.

4. On the other hand, in their Orders under date the 20th March last, No. 661, the Government remarked, that it has been the practice hitherto, to exempt all property *bona fide* used for Mission purposes. And under these circumstances I am doubtful how to proceed. In the case of the American Mission, with regard to which the last quoted order was given, the dwelling house under consideration is situated in the Mission compound and may be considered to be *bona fide* used for Mission purposes. And here also, as regards a Native Missionary living in it, the house may be considered to be used for Mission purposes. But the house in question is not a house usually occupied for such purposes. It is to all intents and purposes a part payment of stipend; and under these circumstances I do not feel myself justified in exempting Mr. A. Venkatarāmaya from the payment of Income Tax on its rack rent, and therefore refer this case for the orders of Government.

No. 321. ORDER THEREON, 28th June 1861, No. 1,288.

1. The Collector allows that the house referred to may be considered as used for Mission purposes, but demurs, apparently, to its occupant escaping taxation, because it has not usually been occupied for such purposes.

2. This case differs in no way from others in which Mission property has been exempted, and must be treated in a similar manner. Had it been the intention of Government that the occupancy, by Missionaries, of the dwelling houses attached to their stations should be taxed as part of their income, the exemption originally accorded under Section 133 would have been confined to the schools and churches.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No 1288

Proceedings of the Madras Government
Under date the 28th June 1861

Read the following
letter from the Collec-
tor of Bellary.

are enter

8 June 1861. No. 31.

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cfw.
24/6/01

14 Copies. Board of Revenue
1. " Collection of Mallow 18
13 - 8th June 1897
3 - 8th June 1897

J. H. J.

(7)

Income Tax Question.

Yellow

Revenue 1861 Report.
No. of Gov. for Maine.

C. H. 1288.

No. of the Madison Court.
25 June 1861.

Concerning with regard
to the settlement of Maine.
The one containing property in
Maine of the Free Church of
Scotland. However, the the
case differs in no way
from others in which
division property has been
examined and must be
treated in a similar
manner.

1832-5-321.