M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 257 503-504	Press / Mis.
Dated 31-1-	18 64.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
31st January 1861.

No. 503. Read the following letter from P. S. SUBRAMANYAM MUDALIYÁR and others, to J. D.SIM, Esq., Acting Secretary to Government Revenue Department, Fort Saint George,dated Madras, 29th November 1860 :—

HONORED SIR,

We beg leave to lay before your goodness the copies of the correspondence noted in the margin* respecting the exemption of Income Tax on charitable purpose, together with two original Trust Deeds, and request you will be pleased to take them into your kind consideration and favor us with proper redress on this subject, being of a charitable nature.

* *No.* 1. *To the President for the Income Tax Commission, dated* 19*th October* 1860.
„ 2. *From the Secretary to the Income Tax Commission, dated* 29*th October* 1860.
„ 3. *To the Ex-officio Assessor Income Tax Commission, dated* 7*th November* 1860.
„ 4. *From the ex-officio Assessor Income Tax Commission, dated* 16*th November* 1860.

2. For which act of charity and favor we shall not fail to pray the Almighty God for your health, long life and prosperity.

N. B.—The two original Trust Deeds are humbly requested to be returned with your kind reply, to the address of one P. Vassoodavah Mudaliyár Dubash at Messrs. Arbuthnot & Co.

No. 1.

From P. S. SUBRAMANYAM MUDALIYÁR and others, to A. HALL, Esq., President for the Income Tax Commission, dated Madras, 19th October 1860.

HONORED SIR,

1. We beg to bring to your kind notice, that one N. C. Murugésa Mudaliyár in his life time had left two 5 per cent. Government Securities, viz., No. 68,978 of 1856-57 for Company's Rupees 2,000 and No. 68,980 of 1856-57 for Company's Rupees 1,500 the former for certain charitable purpose at Tirutani in North Arcot District and the latter for the maintenance of his widow named Baulasoondra Ammall, who is allowed only to enjoy the interest as long as she lives, but afterwards the Bond is to be made over to the above charitable purpose. The Bonds are transferred in our names as we are appointed as Trustees by the above named Murugésa Mudaliyár.

2. When one of us named P. S. Subramanyam Mudaliyár presented the above Bonds to the Accountant General for drawing the interest for the half-year ending 31st August 1860, we received a Bill on the Sub-Treasurer for Company's Rupees 87½ with a red ink mark, "that a "deduction of Income Tax be made for that amount," accordingly a deduction of 3½ Rupees at 4 per cent. was made out of 87½ Rupees.

3. With reference to Section 133, Act XXXII of 1860 relating to Income Tax, we request, that the Bond for 2,000 Rupees being entirely left for charitable purpose it may be exempted from the Tax and with reference to Section 116 of the above Act, the interest on 1,500 Rupees Bond being less than 200 Rupees per year it may also be exempted from the tax. To prove the above fact to your entire satisfaction, we beg to enclose the extracts of the Trust Deeds.

4. We further solicit that the 3½ Rupees already deducted from the interest on the Bond in question, on account of Income Tax, may be kindly refunded to us.

No. 2.

From F. WALTHEW, Esq., Secretary to the Income Tax Commission, to P. S. SUBRAMANYAM MUDALIYÁR and others, dated Madras, 29th October 1860, No. 130.

SIRS,

In reply to your letter of the 19th instant, I am directed by the President of the Income Tax Commission to inform you, that, your application for exemption should be made to the Ex-officio Assessor (the Accountant General) by whom the Income Tax duty was ordered to be deducted.

Proceedings of the Madras Government, Revenue Department, 31st January 1861.

No. 3.

From P. S. SUBRAMANYAM MUDALIYÁR and others, to F. LUSHINGTON, Esq., Ex-officio Assessor Income Tax, dated 7th November 1860.

HONORED SIR,

1. We beg to submit for your orders copies of our letter dated 19th October 1860, to the President of the Income Tax Commission and his Secretary's reply thereon.

2. Awaiting a favorable reply which may be forwarded to us to the care of Kathoo Veerasawmy Naidoo a Clerk, Revenue Board Office.

No. 4.

From F. LUSHINGTON, Esq., Acting Accountant General, to P. S. SUBRAMANYAM MUDALIYÁR and others, Trustees, Madras, Bond Department, dated 16th November 1860, No. 736.

GENTLEMEN,

With reference to your letter of the 7th instant, I have the honor to inform you that you should appeal to Government to exempt the charity referred to by you from the operation of the Income Tax Act.

No. 504. ORDER THEREON, 31st January 1861, No. 251.

1. From the first enclosure to the letter recorded above, it appears that the Petitioners are desirous of obtaining exemption from Income Tax under Section 133 of Act XXXII of 1860, for the sum of 2,000 Rupees left in trust by N. C. Murugésa Mudaliyár for charitable purposes; and under Section 116 of the Act, for the sum of 1,500 Rupees left by the same individual, and held by them in trust for the maintenance of a certain female, on whose decease the interest of the sum in question will be devoted to the charitable purposes already alluded to.

2. From the Trust Deeds submitted to Government it appears that the interest on the former sum of Rupees 2,000 is allotted for the "performance of monthly ceremonies of Kirtigai "or other Wuchavam in the Chengalráyaswámi Pagoda at Tirutani" in North Arcot. This is clearly of a private religious character and exemption cannot therefore be granted under Section 133.

3. With regard to the other case; the Government have nothing to do with exemptions under Section 116. The claim should be made to the local authority of the place where the female in question is residing.

(Signed) C. G. MASTER,

Deputy Secretary to Government

Revenue Dept.

No. 251

Proceedings of the Madras Government

Under date the 31st Jany. 1861

Read the following letter

from P. S. Soobramoneyan

Moodeliar and others.

Request exemption from

the Income Tax of certain Govt.

Securities which they hold as

Trustees of late Moorooguasum

Moodeliar for charitable

purposes &c.

Here enter 29th Novr. 1860 No.

Subramangam

Mudaliyár

Murugésa

Mudaliyár

1. From the first enclosure to the letter recorded above, it appears that the Petitioners are desirous of obtaining exemption from Income Tax under Section 133 of Act XXXII of 1860, for the sum of 2000 Rupees left in trust by N. C. Moorooguasum Moodeliar for charitable purposes; and under Section 116 of the Act, for the sum of 1500 Rupees left by the same individual, and held by them

thew in trust for the maintenance of a certain female, on whose decease the interest of the sum in question will be devoted to the charitable purposes already alluded to.

2. From the Trust Deeds submitted to Government it appears that the interest on the former sum of Rupees 2000 is allotted for the performance of monthly ceremonies of Thirtys an other two charams in the Chengleraya Swami Pagoda at Seevathaiy in North Arcot. This is clearly of a private religious character and exemption cannot therefore be granted under section 133.

3. With regard to the other case; the Govt. have nothing to do with exemptions under section 116. The claim should be made to the local authority of the place where the female in question is residing.

Copy to P. Soobramonyam Mood.y & others with 2 Inclos Dispatch
13 Copies. Board of Revenue. 1
13 — Pr. Income Tax Comrs. 1
8 — Pr. Comrs. of Taxes 1

Exemption from Income Tax of certain Funds held for Charitable purposes.

Revenue 1861 Departt.
Pro: of Govt for January.

No 251.

Pro: of the Madras Govt
Dy 31st January 1861.

Passing order on letter from the Trustees of the late Murugasa Mudaliar Channing &c: -emption of certain Funds from Income Tax -

P. 503 & 504-