

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. *363*

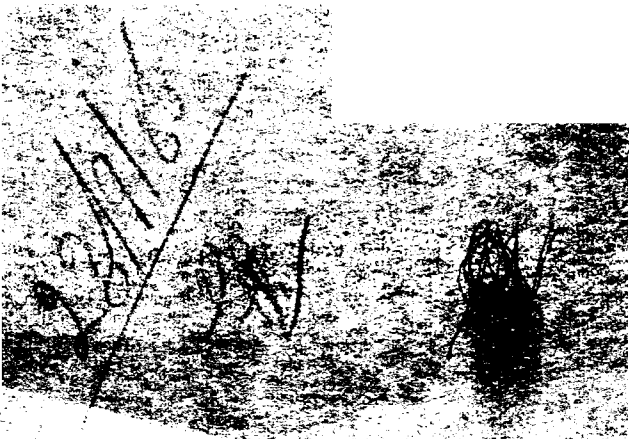
Press

~~Mis.~~

Dated

11-4-1966

Not to be folded or roughly handled



*Proceedings of the Madras Government, Public Department,
11th April 1866.*

Read the following papers :—

No. 42. From T. M. VENCATASAMY NAIDOO, to the Chief Secretary to Government, Fort Saint George ; dated Madras, 13th November 1865, No. 18.

I do myself the honor to request you will kindly be pleased to despatch the enclosed triplicate copies of Petition to the Right Honorable Sir Charles Wood, K. C. B., Secretary of State for the affairs of India in Council, with your kind and benevolent recommendation, and inform me the fact thereof at your earliest convenience.

Transferred to the Public Department.

REVENUE DEPARTMENT,
23rd November 1865.

(Signed) J. GROSE,
Acting Under Secretary to Government.

Referred to the Board of Revenue for consideration and report, more especially with regard to Clause III of the concluding paragraph of the Memorial.

FORT SAINT GEORGE,
15th December 1865.

(Signed) C. G. WALKER,
Under Secretary.

Forwarded to the Collector of Madras for full and early report.

16th December 1865. (Signed) W. HUDLESTON,
Secretary, Board of Revenue.

No. 43. Proceedings of the Board of Revenue, dated 26th March 1866, No. 2121.

Read letter from E. G. R. FANE, Esq., Collector of Madras, to the Secretary to the Board of Revenue; dated Striperumbudur, 7th March 1866, No. 59.

Referring to the Board's Official Memorandum,* No. 193, dated 27th ultimo, I have the honor to state that the Chuttrums erected by the late Tanjore Rama

* Memorial with enclosures is herewith returned.

Naidu in the Taluqs of Conjeveram, Sydapet, and Trivellur, have not paid hitherto any taxes whatever. I have learnt from the Municipal Commissioners that those situated in Tondiarpet are not exempted from the Municipal tax, as they are not places of public worship, the assertion of the petitioner, that Dispensaries and the Monigar Choultry are exempted from the Municipal tax, the Commissioners inform me is also not the case.

Submitted to Government with reference to their docket of the 15th December last, on letter from T. M. Vencatasamy Naidoo.

2. The Board observe that the Charity Choultries of petitioner's, situated within the Town of Madras, have not been treated exceptionally, but, in common with other institutions of a similar nature, have been taxed for Municipal purposes. There is no apparent reason why an exception should be made in this particular case.

W. H. Hudleston

*Proceedings of the Madras Government, Public Department,
11th April 1866.*

3. In regard to the Choultries outside the Presidency limits, Municipal action in the towns where they are established has not yet raised the question whether any taxation in these cases is required.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,

*To the Secretary to Government, Revenue Department,
with original letter and Memorial in triplicate returned.*

No. 44. ORDER THEREON, 11th April 1866, No. 363.

Ordered that the Memorial be forwarded to the Secretary of State, and that the Memorialist be informed of its despatch.

(True Extract)

Chief Secretary.

*To be sent up with
Out letter 1508/65
when it is returned
by the Bd of Revenue.
15/12/65.*

Mem.

Mr. Cadell reports that the old jail at Combermere has been pulled down & that \$3000 has been realized by the materials already sold.

He states that the dispensary is 2 miles from the town & that it is therefore little used. He says the people have raised \$13,500 (& will probably increase it to \$15,000) for indigents - & that the Municipal Act is in process of introduction, & that \$2000 has

been raised for a new
school: he thinks the
people might be an-
nounced of first & he
wishes that Govt. will
grant the full rate
of the sale proceeds
of the materials, & also
any ~~from~~ ^{state} materials
remaining, and that
then the inhabitants
are prepared, with the
aid of the materials
of the old dispensary
(which is dilapidated

& should be pulled
down -) and the aid
from first already asked,
to build a new hospital
bearing all additional
charges themselves. —

— It is not known by me
where property the old
hospital is — but if
it is Govt. property — & if
it & the full sale pro-
ceeds cover, pretty near-
ly the cost of the new
hospital, first will,
practically be paid,
for a new hospital for
the rich district of

Tanjore. - Govt might
give the site of the
jail, as a matter of course,
but I think an esti-
mate of the probable ex-
pense ^{of the new prison} should be called for
before final sanction is
given. I propose - the new
districts get as much
help as can be given with
the small sum. It would
probably be easier to raise
£50,000 in Tanjore than
£5,000 in Poverty-stricken
Coimbatore where the lottery
is a failing one may be
counted on as a finger.
C.W.

12076 of 1865

The Government decline
to exempt the property to which
Petitioner alludes. This order
is final.

Robert George, J. C. 1865

By Order

John C. Walker

Under Secretary to Govt

10 & 11, 1865

John C. Walker

1862
No 543 of 1862

34 The Government, cannot
comply with Petitioner's request.

Port Saint George 28th March 1862

By order

Signed W. L. Whitehead

Acting Deputy Secretary to Govt

(A True Copy)

Shin Calasamy Midea

A

B.

No. 1

List of Gardens Spots and other Land comprehending the limits of Tardispett and Mattapallum. _____

No	Station	Name	Contribution			Remarks
			Cash	Grain	Specie	
12	Indrapest	Rama Nages	16	100		Charity House

Fort Saint George
9 July 1801

Flynn of Swamp
 Collecting Quilt Rent

A True Extract

Plenary Chy. Master
Acting Sec. Secretary

(A True Copy)

Alm. Cal. 1899

D

Official

Municipal Commissioner's Office
Madras 16th May 1864

Memorandum

T. M. Venkataswamy Naidu is
informed in reply, to his letter dated 14th Instant, that the Charity Choultry No 1st 250 Trivatore High Road was assessed by the Justices in sessions, in 1842, in common with other buildings of a similar description.

P. B. Cardosa
Municipal Commissioner
For the Town of Madras

T. M. Venkataswamy Naidu
Madras

(A True Copy)

T. M. Venkataswamy Naidu

Rebecca Department C,

Proceedings of the Head Government.

Read the following letter from J. Walther Esquire Secretary to the Income
Tax Commission to C. H. Boardman Esquire Secretary to Government
Treasury Department, dated Boston 28 February 1861 & 1862.

[illegible]

2 The Receivability of said Sum has appeared before the Commissioners and has shown that a Sum of \$19,500 is annexed in Government Securities under the heading of "the amount of the Charities in the Will of Samuelson Ringgold who deceased" and that this Sum of \$19,500 forms an incomeable fund for the support of the Charities in question.

These Charities are, a Chauntry and Spalding at Enderburgh
in Scotland where certain Beggars are lodged and where daily 100 Breads
are fed, and the Poor taught and read. This is the Principal Charity.
There are minor Charities and Chauntries at Canjennan, Givellere
and Drumorehill &c dependeing also on the same Livings. It is
fact that these Charities are really performed and that they are of a
Public nature, has been sufficiently established by the Claimant.

4. The Commissioner reports, therefore, recommending that the
Charlier Shuman as "Enjore Rama Chakir" and that the Hunter and
Lau as "Enjore Rama Chakir" and "Aghalaram",
and Chaulbit as "Enjore Rama Chakir", he occupied from payment of
the same as Hunter Section 193 of Feb. 22 of 1860, and that a refund be
made of such amount as may have been deducted by the
Accountant General from the interest accruing on the Government
Loan for migration.

Order the same, 2^d March 1861, No 33.

Under Section 188 of the Income Tax Act, the Governor in Council
rescinds from the Auditor Chargeable under the said Act the Charities and
immovable property detailed in the 10th paragraph of the foregoing letter.

2. The Accountant General will cause the necessary refund to be made of any tax which may have been deducted from the interest falling due on the Government Securities referred to.

[illegible]

1st true copy
 to the California Academy of Science

A:17

To
The Right Honorable
Sir Charles Wood K. C. B.
Secretary of State for the
Affairs of India in Council.
London

The Humble Petition of
Tanjore & Mambalam Venkataswamy
& Naidu residing in No. 56, Vazha
& Mutiappan Street Black Town, &c.
& Madras.

Most Respectfully Sheweth

That your Petitioner much regrets to
implore your Excellency, as short and brief, the following
circumstances regarding the enclosed copy of a reply
noted in the margin, given by the Government of Madras,
dated 7th October 1865 No. 2076 to your Petitioner's Commu-
nication made, under the circumstances herein below
stated, as an appeal under date the 14th September 1865, on the
former reply, "stating that the Government cannot comply
with Petitioner's request," dated the 28th March 1862 No. 543
to your Petitioner's first communication made to
Government on the 25th February 1862; for the redemption of
Assessment levied, subsequently, in the year 1842, both
on the Charity & Amasatam and Agrabaram, commonly
called Tanjore & Mambalam Rama & Naidu's (your
Petitioner's Paternal Great Grandfather) the founder of
the same, situate at Tondiarpett, on the High Road of
Trevature within the local limits of Madras. That is to say &c.

2 About 70 years ago, the said Charity &
Amasatam and Agrabaram containing 12 Charity
or Alm Houses, and Provision Godowns &c attached
thereto, were erected by your Petitioner's said late
Paternal Great Grandfather Rama & Naidu.

3 In the year 1801, at the time of surveying
the lands in the aforesaid Tondiarpett &c, the late Sanny &
& Naidu, the then Collector of Quit Rent of Madras, surveyed
the

15207 of 1865
The Government desires
to ascertain the property
of the Petitioner & allude
this order is final a copy
which marked A is
herewith enclosed.

Copy of which marked
B is herewith enclosed.

Copy of which record marked **C** received from the Board of Revenue is herewith enclosed.

the said Agraharam and recorded the same with its measurement of land, as your Petitioner's said Paternal (Great Grandfather) Rama & Vaik's Charity Houses. Ever since and from the date of creation of the said Agraharam it has been free from Dut Rent.

Copy of which record marked **D** received from the Municipal Commissioners is herewith enclosed.

1. About 23 years after the creation of the said Agraharam and Agraharam, in the year 1815, at the time of apportioning the suburbs of Madras, the said Agraharam and Agraharam were entered in the Assessors Register in the name of your Petitioner's said Paternal Great Grandfather Tanjore Rama & Vaik, and they were exempted from Assessment as Charity Choultries. Ever since, for the period of 27 years they were under exemption of Assessment, i.e. from the year 1815 to the year 1842.

Copy of which record marked **E** received from the Municipal Commissioners is herewith enclosed.

2. While it was thus, subsequently, from what is levied both on the said Agraharam and Agraharam, by the then justices. Ever since there has been correspondence to exempt the same from Assessment.

Copy of an Exemption Order marked **F** containing the Income Tax Commissioners Report received from the Government is herewith enclosed.

3. On the 8th March 1841, the said Agraharam and Agraharam at Tondiarpett, and several other Choultries in the Madras, and a large Fund, invested in Government Securities, set a part in the hands of the Accountant General Madras, for the performance of several Charities in the aforesaid places, were exempted from the payment of Income Tax by Government; under the report of the Income Tax Commissioners, submitted on the 23rd February 1841. By which performance of Principal Charities in the aforesaid Agraharam and Agraharam at Tondiarpett within the limits of Madras, and the other petty Charities in the Choultries at Conjeevaram, Trivellore, and Mummorepett in the Sythapett Talug, all in the Madras district, and that, a large sum of Fund was set a part, for the performance of the aforesaid Charities, in the hands of the Accountant General Madras.

4. With respect to take the matter into your Excellency's gracious consideration, and thereby to exempt the small sum of Rupess 29.6.2 being the Assessment levied, subsequent to the year 1841, both on the said Charity Agraharam and Agraharam at Tondiarpett within the limits of Madras, your Petitioner begs to bring to your Excellency's kind notice a few of the following examples.

Examples viz:

I. In Charity institutions, the Hindu Temples, Christian Churches, Mosques, Burial and Burning Places, Choultries used for the festivals of Hindu Temples, Dispensaries, Monagor Choultry, Tanks &c are under exemption from all Tax at this Madras Presidency.

II. Not only the Government of Madras have established many Choultries and Bungalows in the Madras for Travellers, but also granted great many pieces of lands as Mansions to several Choultries erected in the Madras by different Individuals.

Under the foregoing Circumstances and several instances above alluded to, your Petitioner begs to suggest to your Excellency that, while Government have sole power to interfere and do the needful aid in similar cases such as aforesaid, why the Government cannot comply with your request and incline to exempt the Assessment levied, unjustly, subsequently, in the year 1842, both on the said Charitable Agraharam and Agraharam which were exempted from Assessment, as Charity Choultries, for the period of 27 years, i.e. from the year 1815 (the commencement of Assessment in the suburbs of Madras) up to the year 1841, previous to the Assessment levied on the said Charitable property, as may appear by the enclosed Copies of proceedings marked **D** and **E**.

Is it proper and Charitable to charge the Assessment, subsequently, in the year 1842, on the said Charity Agraharam and Agraharam at Tondiarpett within the limits of Madras while they were already exempted from Assessment as Charity Choultries, in the first instance, in the year 1815, at the time of Assessing in the suburbs of Madras, and why should they, not now be exempt from Assessment as free from all Taxes as well as the other Charities such as the Hindu Temples, Christian Churches, Mosques, Burial and Burning places, Choultries used for the festivals of Hindu Temples, Dispensaries, Monagor Choultry, Tanks &c which are under exemption of all Taxes generally. But it is quite unjust in excluding these Charity Choultries, while the funds of which are entrusted in the hands of the Accountant General, from the Charity institutions alluded

alluded to above. Indeed, Your Petitioner believes, your
Excellency will have no doubt to consider on the aforesaid
Subject, that it is quite unjust and unreasonable of charging
Assessment or any Tax on the aforesaid Amasatrum and
Agraharam.

10. Charity is great and essential to all castes
and Creeds, for there is nothing but Charity in this life.
and in exempting the payment of Assessment levied both on
the said Charity Amasatrum and Agraharam, Her Majesty's
Government, will not, ^{petitioner} humbly believe be put to any loss or
inconvenience.

11. The Charity which is now conducted in the said
Amasatrum and Agraharam at Pondicherry is a most
important and essential one at Madras, than all other petty
Charities established by other individuals.

12. Your Petitioner therefore humbly begs to solicit, that your
Excellency will be graciously pleased to issue Orders to the
following effects:-

I. To exempt the payment of Assessment levied
both on the said Charity Amasatrum and
Agraharam at Pondicherry within the local
limits of Madras.

II. To refund the amount that has been collected
for the said Charity Amasatrum and Agraharam
by the Municipal Commissioners for the Town
of Madras, from the year 1842.

III. That the said Charity Amasatrum and
Agraharam and several other Choultries and
their Gardens at Conjevaram, Tiruvellore and
Munnoropett Sythapett Talug, all in Madras
district, under the name of said Rana Chaidu
your Petitioner's Paternal Great Grandfather,
be free, forever, from all present and future Taxes.
And for which act of kindness and
Justice your Petitioner as in duty bound.

Shall ever Pray,

R. Chidambaram Pillai

Madras
13th Novr 1865

Memorandum

As for the exemption from Municipal taxation is concerned, I do not see how the endowment in question could be exempted.

The New Roads Municipal Act of 1961, reference ~~to~~ in Sec Section 21 of Act No. 44 of 1956, to all lands & premises; "buildings, and other used" (in 1956 of 1956 "exclusively used") as place of public worship shall not be liable any rate ... The same principle is embodied in the Town Improvement Act (Sec 38 as per.).

It appears that there can be no doubt that these endowments are charitable for the purpose of the proceedings his claim to exemption from under New Sec. 533 of 8th March 1961)

Letter No 67 of 1965 -
 Forwarded to
 Public Department
 Public Dept
 23rd Sept 1965
 Mr. Under Secy to Govt

1866 Mahant
 Public No. 32/98.
 From J. M. P. S. S. S. S.
 Dated 13th 9/8/65
 Received 16th 9/8/65
 82-1608

Mr. Under Secy to Govt
 Public Dept
 23rd Sept 1965
 Mr. Under Secy to Govt

Enclosing a letter in relation, in brief, to the above, and also regarding that it may be desirable to that authority with the appropriate communication to be made to the relevant authorities.

Forwarded to the Board of Revenue for consideration and report more especially with regard to clause 111 of the concluding paragraph of the memorial

Mr. Under Secy

Received
 Public Dept
 23rd Sept 1965

22

Secretary

The Commission, however, have no power to exempt such charities - no, as far as appears, have the Govt. legally.

For the Order drafted - I don't see its price, ~~that~~ probably Mr. F. much otherwise to have drafted it, had some reasons. -

For the I. clause, I see no grounds in anyone (certainly none in the Secretary of State!) of

For the II. clause - ~~the same absence of power.~~

In the III. clause - I do not see what Mr. Fane has to say on the subject - but

in Board of Revenue are specially charged with the duty of looking after all charitable endowments, and I think the whole ought with advantage be referred to them.

27/4/66

[Signature]

No. 2,121.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 26th March 1866.

Read the following letter from E. G. R. FANE, Esq., Collector of Madras, to the Secretary to the Board of Revenue, dated Stripperambudur, 7th March 1866, No. 59:—

Referring to the Board's Official Memorandum,* No. 193, dated 27th ultimo, I have the honor

* Memorial with enclosures is herewith returned.

to state that the Chattrams erected by the late

Tanjore Rama Naidu in the Taluks of Conje-

veram, Sydapet, and Trivellur, have not paid hitherto any taxes whatever. I have learnt from the Municipal Commissioners that those situated in Tondiarpet are not exempted from the Municipal tax, as they are not places of public worship, the assertion of the Petitioner, that Dispensaries and the Monigiar Choultry are exempted from the Municipal tax, the Commissioners inform me is also not the case.

1. Submitted to Government with reference to their docket of the 15th December last, on letter from T. M. Vencatasamy Naidoo.

2. The Board observe that the charity Choultries of Petitioner's, situated within the Town of Madras, have not been treated exceptionally, but, in common with other institutions of a similar nature, have been taxed for Municipal purposes. There is no apparent reason why an exception should be made in this particular case.

3. In regard to the Choultries outside the Presidency limits, Municipal action in the towns where they are established has not yet raised the question whether any taxation in these cases is required.

(A true Copy and Extract.)

[Signature]
for Secretary.

To the Secretary to Government, Revenue Department,
with original letter and Memorial in triplicate returned.

Copy to the Collector of Madras.

Exd. J. Wright.

13th April 1866

1866

Department

13th April 1866

1866

PROCEEDINGS OF THE BOARD OF REVENUE,

No. 974

Dated 25th March 1866.

25th April 1866

25th April 1866

25th April 1866

No. 21,21.

1866

Submitting with remarks report from Collector of Madras on Memorial presented by T. M. Venkatasamy Naidoo praying for exemption of certain Chuttees from payment of assessment.

11th April 1866 No. 303-
Is deemed that the memorial be forwarded to the Secretary of State and that the Memorial be marked be informed of its despatched.

1866

1866

1866