

1. Number 6
2. Date of receipt 20-10-36
3. Initials of Reference
M.R.O. 1-82,400-22-11-80

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	10	Press ~~Mis~~
Dated	4-1-	1867.

Not to be folded or roughly handled

Watson 29th Nov. 1866

P. D. R. Carmichael Esq

President of the Board of Com-
missioners to the

Nizayapattam

Sir,

A bill was this morning presented
to me demanding payment, under the head
of "Calling", on account of the Mission here in
Nizayapattam.

~~The 1. a. d.~~ It is usual to demand
ing payment in such a case, to obtain
some information, on which the intended
assessment may be fairly made; but no
application for such information has even
been made to me. I would however re-
spectfully submit that the Mission here
is entitled to exemption from such taxa-
tion on the following grounds.

1. There is no clause in the Towns Improve-
ment act that authorises such an
assessment.

There has been a mistake on my part

2. The proposal to tax Charitable Institutions when lately made at home was rejected with almost universal approbation.

3. The Mission Press is not a source of pecuniary gain to any one; nor was it established ~~for any such purpose, but solely for the pro-~~ pagation of Christian knowledge among the people through the publication of tracts, portions of Scripture, and small school books, none of which are sold to natives at a remunerative price. No work is taken in merchandise to make up the deficiency which the ~~whole~~ proceeds of it, and ~~much~~ more are spent in purely gratuitous efforts to benefit the community in the way mentioned.

4. Consequently there is not any gain whatever from which the assessment made upon the Mission Press can be paid. If it is exacted, it must be drawn from the donations of charity, given to aid in the spread of Christian knowledge - now much reduced in amount since other societies began to republish our tracts.

When the Press accounts were made up at the beginning of last year, it appeared that, if without gain to any one, but simply to pre-vent a positive loss, the cost of work done and materials supplied in the publication of tracts &c, and a few bad debts, had been paid, we should have begun the year with a debt of about 74 rupees only.

Besides the wear and tear of materials, which I exclude from ~~the~~ statement, after paying in sundry donations and subscriptions, we should, on the same suppositions being realised, have begun the present year with a ~~balance of~~ 98 rupees, which, however, in-creased to such a degree, that some time ago, we were obliged to sell the premises ac-quired by the press in order to meet our liabilities.

Under these circumstances, I beg respectfully to submit that to tax the Vizagapatam Mission Press would be to lay a burden on charity, and to discourage the disinterested efforts of benevolence.

I have the honor to be

Sir

Yours obediently,
[Signed]

John May

Miss in charge of T.M. Press.

It may be well perhaps to mention that for my superintendence of the M. Press, I receive no emolument either from it, or from any other source.

17023

Office of Municipal Commission
Bhopal 3 December 1866

To the Hon^{ble} Mr. A. J. Watson

Sir. Your letter of the 27th ultimo is this day

D. R. Carmichael Esq. was laid before the President and members of the Municipal Commission at the meeting held on Saturday last, and I am directed to state in reply that the Commissioners much regret they cannot meet your wish to examine the Mission Map under your charge personally, as no provision is made in the Act for

such an examination and therefore beg to request that you will meet the demand for the licence for 1867, for the current half year end.

Yrs. 30th April 1867

I have the honor to be

Sir,

your most obedient servant

Signed Geo. Headson
Secretary

True Copy John May

I am aware that, according
to the Tamil Improvement Act 1865,
literally interpreted, the ownership of
a printing press, is sufficient to sub-
ject one to an assessment of 25 rupees;
and I have no desire to evade the pay-
~~ment of such a sum~~ ^{of 25 rupees}; but I —
would most respectfully submit to the
kind consideration of His excellency the
right Honble the Governor in Council,
whether the intention of the act was to
lay such an assessment on one whose
only remuneration is the hope that his
work for the simple convenience
of having it at hand, while a revised
translation of the scriptures is being
prepared and printed at the station —
only for gratuitous distribution among
Tamil scholars.

It may be of some benefit to the
country.

I have the honor to be,
Sir,
your most obedient humble servant
John May

970
JF

Public 1880 Sept
From
The Hon^{ble} J. May
Waltair

5000/10

2/4
2/12 Dec 1880

No 1600

Being to state certain
circumstances & also
to accept the Vizagapatam
Miskin Regt from tax-
ation under the Towns
Improvement Act -

C. 26. Dec.
R. 4. Jan 1867

18.

*Proceedings of the Madras Government, Public Department,
4th January 1867.*

No. 18. Read the following letter from the Reverend J. HAY, M. A., Waltair, Missionary in charge of the Vizagapatam Mission Press, to the Chief Secretary to Government, Fort Saint George; dated Waltair, 7th December 1866.

I beg leave most respectfully to submit the accompanying correspondence to His Excellency the Right Honorable the Governor in Council, in the hope that the plea therein set forth, on behalf of the Mission Press at this station, may receive the favorable consideration of Government.

2. As neither myself, nor the Society with which I have the honor to be associated, derive the slightest gain from the Establishment, which, in reality, is largely indebted to charity for its support, and would now, for reasons mentioned, be closed, were it not for the simple convenience of having it at hand while a revised translation of the Scriptures is being prepared and printed at the station, only for *gratuitous* distribution among Telugu scholars.

3. I am aware that, according to the Towns' Improvement Act, 1865, literally interpreted, the ownership of a Printing Press is sufficient to subject one to an assessment of 25 Rupees, and I have no desire to evade the payment of what is legally due; but I would most respectfully submit to the kind consideration of His Excellency the Right Honorable the Governor in Council whether the intention of the Act was to lay such an assessment on one whose only remuneration is the hope that his labor may be of some benefit to the country.

From the Reverend J. HAY, M. A., Waltair, Missionary in charge of the Vizagapatam Mission Press, to D. F. CARMICHAEL, Esq., President of the Board of Commissioners, Vizagapatam; dated Waltair, 29th November 1866.

A bill was this morning presented to me, demanding payment, under the head of "calling," on account of the Mission Press in Vizagapatam.

I believe it is usual, before demanding payment in such a case, to obtain some information on which the intended assessment may be fairly made; but no application for such information has ever been made to me. I would, however, respectfully submit that the Mission Press is entitled to exemption from such taxation on the following grounds.

1. There is no clause in the Towns' Improvement Act that authorizes such an assessment.*
2. The proposal to tax Charitable Institutions, when lately made at Home, was rejected with almost universal reprobation.
3. The Mission Press is not a source of pecuniary gain to any one, nor was it established for any such purpose, but solely for the propagation of Christian knowledge among the people, through the publication of tracts, portions of Scripture, and small school books, none of which are sold to Natives at a remunerative price. Job work is taken in *merely* to make up the deficiency; but the whole proceeds of it, *and much more*, are spent in purely gratuitous efforts to benefit the community in the way mentioned.
4. Consequently, there is not any gain whatever from which the assessment made upon the Mission Press can be paid. If it is exacted, it must be drawn from the donations of charity, given to aid in the spread of Christian knowledge, now much reduced in amount since other Societies began to republish our Tracts.
5. When the Press accounts were made up in the beginning of last year, it appeared that, if (without gain to any one, but simply to prevent positive loss) the cost of work done, and materials supplied, in the publication of Tracts, &c., and a few bad debts, had been paid, we should have begun the year with a debt of about 75 Rupees only.

* This I now find to have been a mistake on my part.

Proceedings of the Madras Government, Public Department,
4th January 1867.

6. Besides the wear and tear of materials, which I exclude from this statement, after paying in sundry donations and subscriptions, we should, on *the same suppositions being realized*, have begun the present year with a burden of 98 Rupees, which, however, increased to such a degree, that, some time ago, we were obliged to sell the premises occupied by the Press, in order to meet our liabilities.
7. Under these circumstances, I beg respectfully to submit that to tax the Vizagapatam Mission Press would be to lay a burden on charity, and to discourage the disinterested efforts of benevolence.

P. S.—It may be well, perhaps, to mention that, for my superintendence of the Mission Press, I receive no emolument either from it, or from any other source.

From the Secretary, Municipal Commission, Vizagapatam, to the Reverend J. HAY, M. A., Waltair; dated Vizagapatam, 3rd December 1866, No. 23.

Your letter of the 29th ultimo, to the address of D. F. Carmichael, Esq., was laid before the President and Members of the Municipal Commission, at the Meeting held on Saturday last, and I am directed to state, in reply, that the Commissioners much regret they cannot meet your wishes to exempt the Mission Press under your charge from taxation, as no provision is made in the Act for any such exclusion, and, therefore, beg to request you will meet the demand for the license, Rupees 12-8-0, for the current half-year ending 30th April 1867.

No. 19. ORDER THEREON, 4th January 1867, No. 10.

The Governor in Council cannot comply with this application.

2. No exemption from taxation can be granted under the Towns' Improvement Act, except on the ground of poverty.
(True Extract).

Chief Secretary.

To Reverend J. Hay, Waltair.
To the Magistrate of Vizagapatam.

Ed. J. H. Burns.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following
letter from the Rev. J. Hay
Waltair.
(No. 6. 7. December 1866)

Order thereon 4 Jan? 1867 h: 10.

The Governor in Council cannot comply with this application.

2. No exemption from taxation can be granted under the Towns' Improvement Act except on the ground of poverty.

To the Rev. J. Hay, Waltair. } despatch
Magistrate of Vizagapatam }

Article 1862. Department.

No. 10

PROCEEDINGS OF GOVERNMENT.

Dated 1st January 1862.