

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1801

Press
Mis.

101-102

Dated

5 - 10 - 1860.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
5th October 1860.*

No. 101. Read the following Proceedings of the Government of India, dated Fort William,
No. 9,267 :—

Read the following letter from GEORGE COUPER, Esq., Secretary to the Government of the North Western Provinces, to C. HUGH LUSHINGTON, Esq., Secretary to the Government of India, Home Department, Fort William, dated Nynee Tal, 1st September 1860, G :—

SIR,

1. Section 133, Act XXXII of 1860, empowers the Local Government, subject to the approval of His Excellency the Governor General in Council, to exempt from the duties chargeable under the Act, all property whether moveable or immoveable which may be exclusively devoted to religious or *quasi* religious and charitable public purposes.

2. The Lieutenant Governor is strongly disposed to exempt all such property entirely from the operation of the Act. He is not insensible to the force of the argument which may be brought against all such exemptions. He readily admits that the very essence of an Income Tax is its universality, and that every exemption adds to the hard bearing of the impost on those, who have to pay it. But it is the Lieutenant Governor's belief at the same time, that all classes of the community Christian, Mahomedan and Hindoo in these Provinces would rather favor and commend the exemption now advocated than resent it; and would pay their own quota with all the more willingness because of such exemption.

3. It is not intended by this that the personal income of Religiosi should be exempted from duty. These will be charged, as the income of a Trader or a Lawyer would be, *property* only, whether moveable or immoveable being excepted.

4. The Income Tax receipts will be but little diminished, the Lieutenant Governor thinks by this exemption, while the chances of opposition to the execution of the Act, and the risk of arousing the religious fanaticism of the Mahomedan and Hindoo classes will be averted.

5. I am desired by the Lieutenant Governor to request the earliest practicable reply to this proposal.

No. 1,992.

Transferred to the Financial Department for disposal, with reference to Resolution recorded in that Department, No. 8,041, dated the 7th instant.

(By order.)

(Signed) H. U. BROWNE,
Under Secy. to the Govt. of India.

HOME DEPARTMENT,
11th September 1860.

No. 122.

Message to be sent by Electric Telegraph.

From Calcutta, Bengal, 15th September.

From Financial Secretary.

To Nynee Tal.

To the Lieutenant Governor, North West Provinces.

I am desired in reply to Mr. Couper's letter, No. G. of the 1st instant, to state that the Governor General in Council concurs in opinion with you that all property clearly proved to be exclusively devoted to religious and charitable public purposes should be exempted from Income Tax, on the understanding, however, that the income of individuals derived therefrom will be taxed, provided it be in excess of Rupees 200 a year.

FORT WILLIAM,
Financial Department,
15th September 1860.

(Signed) C. H. LUSHINGTON,
Secretary to the Government of India.

*Proceedings of the Madras Government, Revenue Department,
5th October 1860.*

Copy of the foregoing forwarded to the Government of Madras for the issue of the necessary orders.

By order of the Governor General in Council.

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 102.

ORDER THEREON, 5th October 1860, No. 1,801.

Ordered to be communicated to the Board of Revenue and to the Income Tax Commission for their information.

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

Revenue 1840 Sept 1st
220 of Govt for Collector

No 2140

"From the Secretary to the
Govt of India"

Sept 15th September 1840
No 1st October

Advances that all
property exclusively
devoted to religious and
charitable, public pur-
poses should be exempted
from Income Tax,
on the understanding
that the income of the
devoted is derived
therefrom, will be taxed
provided it exceeds
Rs 200 a year.

No 1801-5: Oct 1st

With an order

No 1801-5

Subscribed to the sum
amounted to the Board
of Revenue and to the
Commission for
improvement.

Oct 1st 1840
No 1st October 1840

19th Oct 1840
To the Board of Revenue
8th President of the Board of Revenue
1st Oct 1840
3rd Oct 1840