M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 153/ 92-95	Press ~~Mis.~~
Dated 6-5- 1860.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 6th September 1860.

Read the following letters :—

No. 92. From Mr. T. W. WRAY, Secretary Civil Orphan Asylums, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 21st August 1860 :—

SIR,

1. I am desired to request that you will be so good as to lay before the Honorable the Governor in Council the respectful application of the Directors of the Madras Male and Female Civil Orphan Asylums, that he will be pleased under the provisions of Section 133, Part 13 of Act 32 of 1860, wholly to exempt from the duties chargeable under the Act, the Funded Property belonging to the Asylums, of which a list is annexed.

2. Duty has already been levied upon the Interest due on the 1st instant upon the 4 per cent. Bonds, No. 25,125 and No. 25,656 of 1842-3 for Rupees 10,700 and Rupees 1,100 respectively, which, I further beg, that the Sub-Treasurer may be directed to refund.

3. The Asylums, as Government is aware, are altogether Public Charitable Institutions, maintained for the benefit of European and East Indian Orphans, of whom there are at present One hundred and thirty-one in both Asylums, who are not eligible for admission to the Military Orphan Asylums. Our receipts barely cover expenditure and every Rupee we can get is needed to enable us to maintain the Schools with efficiency.

List of Bonds belonging to the Civil Orphan Asylums.

						C. Rs.	A.	P.			
No.	886	4 per cent. of 1832-3			for Sicca Rupees...	3,000	0	0			
	14,100	do.	do.	.....	,, ...	800	0	0			
	10,380	do.	do.	.....	,, ...	1,000	0	0			
	17,955	do.	do.	.....	,, ...	1,300	0	0			
	2,363	do.	do.	.....	,, ...	3,300	0	0			
	7,020 of 12,734	do.	do.	.....	,, ...	12,200	0	0			
	9,493	do.	do.	.....	,, ...	8,000	0	0			
	5,580 of 15,442	do.	do.	.....	,, ...	500	0	0			
	8,032 of 2,207	do.	do.	.....	,, ...	10,000	0	0			
	1,705	do.									
					Sicca Rupees...	40,600	0	0	or		
					Company's Rupees...	.....	...	...	43,239	0	0
No.	25,125	4 per cent. of 1842-3	do.	.....	for Company's Rupees...	10,700	0	0			
	25,656	do.			,, ...	1,100	0	0			
									11,800	0	0
No.	35,618	5 per cent. of the 28th February 1857...			for Co.'s Rs...	600	0	0			
	35,619	do.	do.	...	,, ...	600	0	0			
									1,200	0	0
No.	30,565	5½ per cent. of 1859-60.....			for Co.'s Rs...	10,000	0	0			
	30,566	do.	do.	....	,, ...	5,300	0	0			
									15,300	0	0
		"Waller's Exhibition."									
No.	25,542	5 per cent. of 1856-7.....	.....		for Co.'s Rs...	.....	...	...	1,300	0	0
		"Coultrup's Memorial."									
No.	71,282	5 per cent. of the 28th February 1857...			for Co.'s Rs...	500	0	0			
	71,283	do.	do.	...	,, ...	500	0	0			
	71,284	do.	do.	...	,, ...	500	0	0			
									1,500	0	0
					Total Company's Rupees...	.....	...	...	74,339	0	0

(Signed) THOMAS W. WRAY,

Secy. Civil Orphan Asylums.

No. 93. From the Reverend P. S. ROYSTON, B.A., Secretary Madras Corresponding Committee Church Missionary Society, to J. D. BOURDILLON, Esq., Secretary to Government, dated Madras, 22nd August 1860.

SIR,

1. On behalf of the Madras Corresponding Committee of the "Church Missionary Society "for Africa and the East," I have the honor of submitting the following Statement for the consideration of His Excellency the Governor in Council with reference to Act No. XXXII of 1860, entitled "An Act for imposing duties on profits arising from Property, Professions, Trades "and Offices."

2. The Church Missionary Society is engaged in conferring great benefits on this country in the work of Evangelization and Education; and the means whereby this work is carried on are obtained from small contributions made by parties in England, and, to a less extent, in India. In the latter country part of the Society's income arises from funded property, invested in Government Securities according to the appended list.

3. The Committee therefore trust that the Government will be disposed to extend to the Church Missionary Society the exemption which they are authorized to make under Section 133 of the aforesaid Act, in regard to "any property, moveable or unmoveable, solely employed "for or dedicated to religious or charitable public purposes:" and that they will be pleased to issue instructions to the proper Officers in the Districts of Madras, Masulipatam, Tinnevelly and Malabar, to relieve all their Agents of taxation on the amount of salary paid by the Society, as well as on all sums disbursed by the Society in carrying out its religious and charitable objects.

4. The expenditure of the Society in the aforenamed Districts during the Society's last financial year, which ended on the 30th of September 1859, was Rupees 2,20,807. And it is for this sum that the Committee now requests the exemption referred to.

5. I have the honor of appending a list of the Society's Agents, residing within Her Majesty's Territories in this Presidency, together with a Statement of the manner in which this sum has been disbursed.

6. In conclusion, the Committee deem it important to observe that the Evangelistic Agents of the Society receive from its funds only such an income as experience has shown to be absolutely requisite for their necessary wants, and their freedom from pecuniary anxiety.

APPENDIX I.

List of Agents maintained by the Church Missionary Society within Her Majesty's Territories in the Madras Presidency drawing salaries above Rupees 200 per annum.

MADRAS.

EVANGELISTIC.

Reverend J. Bilderbeck.	Reverend P. S. Royston, B.A., Secretary.
,, T. Foulkes.	Catechist Daniel Pillay.
,, H. Harley.	,, Auben David Pillay.

EDUCATIONAL.

Miss C. C. Giberne.	Mrs. Orde.
,, J. J. Hogg.	Mr. G. Walker.
Mr. Martin.	C. Appasawmy.

SECRETARY'S OFFICE.

T. T. Ford, Esq., Lay Secretary.	Mr. J. Marcar.
Mr. J. Bond.	,, E. T. Morgan.
,, C. D'Souza.	,, L. P. Rogé.
,, W. Lawrence.	A. Jeganada Pillay.

TINNEVELLY.

EVANGELISTIC.

Reverend W. Clarke	Nallur.
,, H. Dixon	Palamcottah.
,, A. Dibb	Mengnanapuram.
,, D. Fenn, B.A.	Palamcottah.
,, W. Gray, M.A.	Sivagasi.
,, J. Gritton	Pannikulam.
,, R. Macdonald, B.A.	Palamcottah.
,, J. Pickford	Dohnavur.
,, E. Sargent	Palamcottah.
,, P. P. Shaffter	Suviseshapuram.
,, T. Spratt	Palamcottah.
,, J. Tucker	Paneivillei.
,, J. Thomas	Mengnanapuram.
,, A. B. Valpy	Surandei.
,, P. Arumanayagam	Mengnanapuram.
,, J. Cornelius	Sivagasi.
,, J. Devasagayam	Kadachapuram.
,, V. Devanayagam	Sivagasi.
,, P. Daniel	Satthankulam.
,, M. Devaprasadham	Dohnavur.
,, D. Gnanamuttu	Nallur.
,, J. Isaac	Paneivillei.
,, J. John	Kadachapuram.
,, S. Madhuranayagam	Mengnanapuram.
,, J. Nallathumby	Pannikulam.
,, M. Periyanayagam	Palamcottah.
,, M. Savariroyan	Suviseshapuram.
,, P. Simeon	Alvarneri.
,, A. Samuel	Asirvadhapuram.
,, W. T. Satthianadhen	Sivagasi.
,, D. Viravagu	Mengnanapuram.
Catechist Michael	Paneivillei.

EDUCATIONAL.

Mr. W. Cruickshanks	Palamcottah.
,, G. Huffton	Strivilliputthur.
,, P. L. Huffton	Palamcottah.
Miss Richards	do.
Mr. F. Scamell	do.
,, James Thomas	Mengnanapuram.
,, John Thomas	do.
,, Samuel John	Palamcottah.
Perianayagam	do.
David	do.
2 Munshees	do.

GENERAL.

Mr. J. Bensley, Superintendent of Printing Press.	Palamcottah.

MALABAR.

EVANGELISTIC.

Reverend G. Curean	Cochin.

MASULIPATAM.

EVANGELISTIC.

Reverend F. N. Alexander, B.A.	Ellore.
„ T. Y. Darling	Bezwarah.
„ R. T. Noble, B.A.	Masulipatam.
„ J. E. Sharkey	do.
„ C. Tanner	Ellore.

EDUCATIONAL.

Mr. Cully	Bezwarah.
„ Durham	Masulipatam.
„ Goodall	do.
„ J. Müller	do.
M. Bushanum	Bezwarah.
M. Ruthnum	Ellore.
Rahim Saib	Masulipatam.
Syed Abdool Rahim	do.
Vencatachellum	do.
A Pundit	do.

APPENDIX II.

Brief Statement of the Society's disbursements within Her Majesty's Territories in the Madras Presidency, during the year ending September 30th, 1859.

Expended.	On Evangelistic Agency (including all Ordained Agents.)			On Educational Agency.			General, Office, Printing, purchase of Lands, Buildings, &c.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
In Madras	25,959	13	8	11,088	1	8	16,892	5	8	
„ Tinnevelly	68,281	5	9	53,220	6	9	8,599	11	0	
„ Malabar (Cochin Town.)	503	8	0	426	0	0	0	0	0	
„ Masulipatam	17,268	3	1	18,443	14	8	123	11	2	
Total	1,12,012	14	6	83,178	7	1	25,615	11	10	2,20,807 1 5

APPENDIX III.

Statement of Government Bonds held by the Church Missionary Society, Madras.

Nos. of Bonds.	In favor of	Per cent.	Amount. RS.	A.	P.
6,552 of 1835-6	Colonel C. A. Browne, J. Goldingham, Esq. and Colonel J. T. Smith	4 ₱ cent.	500	0	0
7,161 of „	Do.	„	1,500	0	0
6,711 of „	Do.	„	500	0	0
5,529 of „	Do.	„	500	0	0
24,289 of 1842-3	Arbuthnot and Co.	„	5,400	0	0
24,278 of „	Colonel C. A. Browne, J. Goldingham, Esq., and Colonel J. T. Smith	„	5,300	0	0
24,282 of „	Do.	„	5,300	0	0
27,678 of „	Do.	„	6,400	0	0
27,874 of „	Do.	„	500	0	0
27,675 of „	Do.	„	1,100	0	0
1,963 of „	Do.	„	2,700	0	0
3,818 of „	Do.	„	500	0	0
27,671 of „	Do.	„	5,400	0	0
27,734 of „	Do.	„	5,400	0	0
28,732 of „	Arbuthnot and Co.	„	500	0	0
28,731 of „	Do.	„	500	0	0
26,372 of „	Do.	„	500	0	0
27,875 of „	Colonel C. A. Browne, J. Goldingham, Esq., and Coloenl J. T. Smith	„	5,400	0	0
27,676 of „	Do.	„	5,400	0	0
27,873 of „	Do.	„	500	0	0
27,680 of „	Do.	„	3,600	0	0
27,674 of „	Do.	„	1,100	0	0
28,302 of „	Do.	„	500	0	0
27,679 of „	Do.	„	1,100	0	0
28,723 of „	Do.	„	500	0	0
27,876 of „	Do.	„	700	0	0
1,599 of 1854-5	Colonel C. A. Browne, J. D. Bourdillon, and C. F. Chamier, Esqrs.	„	5,000	0	0
44,583 of „	Colonel C. A. Browne, J. Goldingham, Esq., and Colonel J. T. Smith	„	45,000	0	0
44,581 of „	Arbuthnot and Co.	„	500	0	0
26,707 of „	Do.	„	1,200	0	0
27,177 of „	Colonel C. A. Browne, J. Goldingham, Esq. and Colonel J. T. Smith	„	600	0	0
44,582 of „	Lieutenant W. R. Aikman	„	1,000	0	0
27,880 of „	Do.	„	500	0	0
12,570 of „	Do.	„	2,000	0	0
12,569 of „	Do.	„	6,000	0	0
34,467 of „	Do.	„	1,000	0	0
34,468 of „	Colonel C. A. Browne, J. Goldingham, Esq., and Colonel J. T. Smith	„	1,000	0	0
241 of 1828-9	Do.	„	600	0	0
1,658 of 1832-3	Do.	„	500	0	0
16,687 of „	Do.	„	1,500	0	0
16,364 of „	Arbuthnot and Co.	5 ₱ cent.	500	0	0
8,898 of 1854-5	Do.	„	1,500	0	0
13,634 of 1856-7	Do.	„	1,500	0	0
13,635 of „	Do.	„	1,500	0	0
13,636 of „	Do	„	1,500	0	0
13,637 of „	Do.	„	1,000	0	0
57,707 of „	Do.	„	1,500	0	0
57,704 of „	Do.	„	1,500	0	0
57,703 of „	Do.	„	2,000	0	0
84,711 of „	Do.	„	2,000	0	0
22,331 of „	Do.	„	500	0	0
22,332 of „	Do.	„	500	0	0
25,074 of „	Do.	„	1,000	0	0
30,066 of „	Do.	5½ ₱ cent.	2,000	0	0
4,449 Try. Receipt	Do.	Rupees.	1,46,700	0	0

No. 94. Read the following letter from the Reverend GEORGE HALL, B.A., Secretary to the Madras District Committee, London Missionary Society, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue, Department dated Madras, 30th August 1860:—

SIR,

1. On behalf of the Madras District Committee, of the London Missionary Society, I have the honor to submit the following Statement for the consideration of His Excellency the Governor in Council with reference to Act XXXII of 1860, entitled "An Act for imposing duties on "Profits arising from Property, Professions, Trades and Offices."

2. The London Missionary Society has for upwards of half a century been engaged in conferring great benefits on this country in the work of Evangelization and Education; and the means whereby this work is carried on, are obtained from small contributions made by parties in England, and to a less extent in India. The money thus contributed is exclusively dedicated to religious and charitable purposes.

3. I trust, therefore, the Government will be disposed to extend to the London Missionary Society in South India, the exemption which they are authorized to make under Section 133 of the aforesaid Act in regard to "any property moveable or immoveable solely employed for or "dedicated to religous or charitable public purposes," and that they will be pleased to issue instructions to the proper Officers in the Districts of Madras, Vizagapatam, Kurnool, Cuddapah, Bellary, Salem and Coimbatore, to relieve all their Agents of taxation on the amount of salary paid by the Society as well as on all sums disbursed by the Society in carrying out its religious and charitable objects.

4. The London Missionary Society has extensive Missionary operations in South Travancore and Mysore, but it is presumed its expenditure there will not come under Act XXXII of 1860. In the aforenamed Districts which are included in Her Majesty's Territories in this Presidency, the expenditure of the Society in 1859 was about Rupees 85,579 and it is for this sum, or for the sum which may be necessary to carry on the Society's operations that exemption is now requested.

5. I would particularly call the attention of His Excellency in Council to the fact that the Evangelistic Agents of the London Missionary Society are not paid on the principle of remuneration for their services, but all receive from its funds only such an income as experience has shown to be absolutely requisite for their necessary wants and their freedom from pecuniary anxiety.

6. I have the honor of appending a list of the European Agents of the Society residing within Her Majesty's Territories in this Presidency, for whom as well as for the Native Agents employed under their superintendence at the various Mission stations exemption is requested.

List of the European Agents of the London Missionary Society residing in the Territories of Her Majesty in this Presidency.

Madras	Rev. George Hall, B.A. Rev. R. J. Sargent. Rev. J. P. Ashton, M.A.
Vizagapatam...	Rev. J. W. Gordon.
Vizianagrum.	Rev. J. Hay, (in England.)
Nundial...	Rev. W. Dawson.
Cuddapah	Rev. R. D. Johnston.
Salem...	Rev. E. Porter, (in England.)
Coimbatore	Rev. J. M. Lechler.
Bellary...	Rev. W. B. Addis. Rev. S. Jones.
	Rev. J. B. Coles, (in England.) Rev. J. Macartney.

(Signed) GEORGE HALL,
Secy. M. D. C. L. M. S.

(True Copies.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Ordered in consequence that the following letter be despatched.

No. 95. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to W. GREY, Esq., Secretary to the Government of India, dated 6th September 1860, No. 1,531.

SIR,

From Secretary to the Civil Orphan Asylums, dated 21st August 1860.
From Secretary Madras Corresponding Committee Church Missionary Society, dated 22nd August 1860.
From Secretary to the M. D. C. London Missionary Society, dated 30th August 1860.

1. I am directed by the Honorable the Governor in Council to submit for the Orders of the Government of India the accompanying letters from the representatives of certain charitable and religious establishments and bodies, praying, on grounds stated, under the provisions of clause 133, Act XXXII of 1860, for exemption from the duties chargeable under the Act.

2. The request on behalf of the Orphan Asylums is only that the funded property belonging to the Institution may be exempt; but the two Missionary Societies pray that the whole of their income may be exempt, and also the salaries paid to their Agents, on the ground that those salaries are fixed on the principle of only supplying necessary wants. It is presumed however that this statement is intended to apply only to persons engaged directly in carrying out the objects of the Society, not to ministerial servants such as accountants and writers.

3. Besides these three Societies there are several others in this Presidency of a similar character; and precisely similar Institutions and Societies exist at all the Presidencies. As it is desirable that all should be dealt with on the same principles throughout the empire, this Government consider it proper to submit the present applications to the Government of India, and to solicit instructions for their guidance in these and similar cases.

4. I am desired to add that under the provisions of the clause of the Act quoted above this Government have instructed all Collectors to exempt from Income tax the endowments, in whatever form, of all Native Religious Institutions; and they trust that this proceeding will be approved.

Rev. Dept.

No 1531.

To

W. Grey Esqre
Secretary to the Government
of India

Sir,

1. I am directed by the Honorable the Governor in Council to submit for the orders of the Government of India the accompanying letters from the representatives of certain charitable and religious establishments and bodies, praying, on grounds stated, ~~that~~ for under the provisions of clause 133 Act XXXII of 1860, ~~they may be~~ exemption ~~ed~~ from the duties chargeable under the Act.

2 The request on behalf

From Secy: to the Civil Orphan Asylums
dy 21st Augt 1860.
From Secy: Madras Corresponding
Comtee Ch: Missionary Society.
" 22nd Augt 1860.
From Secy: to the M.D.C. London
Missionary Society dy 25th
Augt 1860.

behalf of the Orphan Asylums is only that the funded property belonging to the Institution may be exempt; but the two Missionary Societies pray that the whole of their income may be exempt, and also the salaries paid to ~~them~~ their agents, on the ground that those salaries are fixed on the principle of only supplying necessary wants. It is presumed however that this Statement is intended to apply only to persons engaged directly in carrying out the objects of the Society, not to ministerial servants such as accountants and writers.

3. Besides these three Societies there are several others in this Presidency of a similar character, and precisely similar institutions and societies exist at all the Presidencies. As it is desirable that all should be dealt with on the same principles throughout the empire, this Government consider it proper to submit the present applications to the Government of India, and to solicit instructions for their guidance in these and similar cases.

4. I am desired to add that under the provisions of the clause of the Act quoted above, this Government have instructed all Collectors to exempt from Income tax the endowments, in whatever form, of all Native religious Institutions; and they trust that this proceeding will be approved.

Fort St. Geo: 6 September 1860.

Revenue 1860 Dec 14th
Rec'd from Govt for Opn

No 1031.

To
The Secretary to the
Govt of India.
Dated 13th September 1860
Published in the Bombay
Gazette 20th Sept 1860.

Forwarding for orders
letter from the Superintendent
of certain Charitable and
religious societies praying for
exemption from Income
Tax.

Rec'd 22nd Sept 1860
Com'd 24th 28

To Govt of India

Charitable & Religious Institutions to be exempt from the operation of Income Tax.

Revd Under
Return
Sec. Secretary
on Enquiry —

Where is the Report
Copy
Send up