M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1760	Press / ~~Mis.~~
19-20	
Dated 2-10-1860.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 2nd October 1860.

No. 19. Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 17th September 1860, No. 195 :—

SIR,

With reference to Section 133 of Act XXXII of 1860, I have the honor to inquire whether it is the intention of Government to exempt from the operation of the Act the funded property belonging to Saint Mary's Church, and Woolley's Bequests to the Fort School, the Male and Female Civil Orphan Asylums in Black Town, Bishop Corrie's Grammar School, the Pension Funds of the Metropolitan and Mufassal Police, and the General Education Fund, of all of which I am in a way the Official Trustee. The interest on the funded property of these Trusts has already been taxed.

No. 20. ORDER THEREON, 2nd October 1860, No. 1,760.

To Govt. of India, 6th September 1860, *No.* 1,531.

Saint Mary's Church.
Woolley's Bequest to the Fort School.
Bishop Corrie's Grammar School.
The Pension Funds of the Metropolitan and Mufassal Police.

The Government observe that of the institutions mentioned in this letter, the case of the Madras Civil Orphan Asylums, has already been referred to the Government of India. As regards the fund styled the "General Education Fund" further information is necessary as to its nature and objects, to enable Government to pass orders, and they request that this may be supplied. In respect of the remaining Funds as noted in the margin, the Government are of opinion that as charitable funds they should be exempted from the operation of the Income tax; and they direct that they be exempted accordingly.

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

that

R. D.

No. 1760.

Proceedings of the Madras Government

Under date the 2nd ~~September~~ October 1860.

Read the following letter

from the Accountant General:-

Enquires whether it is the intention of Government to exempt the funded property of the within mentioned Institutions from the operation of Act 32 of 1860.

(Here enter 17th September 1860 No 195)

The Government observe that of the institutions mentioned in this letter, the case of the Madras Civil Orphan Asylum, has already been referred to the Govt of India. As regards the "General Education Fund" styled the "General Education Fund" further information as to its nature and objects, is now necessary to enable Govt to pass orders, and they request that this may be supplied. In respect of the remaining Funds as noted in the margin, the Government are of opinion that as charitable funds they should be exempted from the operation of the income tax; and direct that

To Govt of India 6th Sept 1860. No 1531.

St Mary's Church
Woolley's bequest to the Fort School
Bishop Corrie's Grammar School
The pension funds of the Metropolitan and Co
Mofussil police.

that they be ~~dealt with~~ exempted
accordingly.

3 Copies
To The Accountant General.
Disp. L.

To the Acctt Genl

W O
5

Memo

Referred to - I know no
I think about it - I
do not know the Fund
called the General Edu-
cation Funds - from which
information should be
obtained about it -
Matters we have referred
were not to be dealt at
the Treasury - but under
the delegation of Functions
to be cancelled -

W de L
Elle

Memo. re Rev. Nos. 2000.

There is another
application respecting
the exemption of certain
charitable funds from
the Income Tax. Several
such applications
have been referred from
the action of Govt. of India.
I think there also be in-
-formed, in this Govt.

[illegible] an order, or the act
[illegible] Then I do.

Apparently the best
course, in this & other
cases under the act, is to
[illegible] an order against
which there seems fair
room for doubt.

That is evidently
the course which the Govt
of India intend; for
a letter is just come

directing that such
decisions shall be
communicated to the
Govt. of India, in order
that [illegible] of
practice may be
maintained.

W. Lee Warner

all the funds referred
to in the A.G. letter were
under the last of the
acts

Exemption of certain Charitable institutions from the operation of the Income Tax Act

Revenue 1860 Debts
Rs: of Govt for Collection
No 1760.

Rs: of the Madras Govt
Dt 2? October 1860.

Recd Rs 1024 (Rupees one thousand twenty four only)

Copy of letter from Income Tax Office to Treasurer mentioned in the Receipt for Govt's letter and calling for further information regarding the fund "styled the Govt Queen's Fund."

No 1760.