M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1968 Press ~~Mis.~~

A29-431

Dated 26 - 10 - 1860.

Not to be folded or roughly handled

Read again letters from Mr. T. W. WRAY, Revd. P. S. ROYSTON and Revd. GEORGE HALL, dated 21st, 22nd and 30th August, and recorded in Proceedings of Government dated 6th September 1860:—

Read also the following letters:—

No. 429. From the Right Reverend Dr. J. FENNELLY, to T. PYCROFT, Esq., Chief Secretary, dated Madras, 9th October 1860, No. 33.

SIR,

Seeing that the property of all Hindoo and Mahomedan Religious and Charitable Institutions has been exempted from the Income Tax, I have the honor to request, that the Honorable the Governor in Council may be pleased to grant the like exemption in favor of the Catholic Mission, of Madras, whose property is all dedicated to religious or charitable public purposes. The property consists partly of Government Securities, partly of Houses and Lands, partly of fees and voluntary contributions and the profits of a Printing Press.

No. 430. From the Reverend D. J. A. PEREIRA, Acting Bishop, to J. D. BOURDILLON, Esq., Secretary to Government, dated Madras, 17th October 1860.

SIR,

1. Understanding that the Hindu and Mahomedan Religious and Charitable Institutions have been exempted from the Income Tax, I have the honor to request that His Excellency the Governor will be pleased to extend the like indulgence to the property of the Portuguese Mission and to that of the Priests who are maintained therefrom.

2. The property of the Mission consists of Government Securities, Lands given for the support of the Churches at St. Thomas' Mount, little Mount, and several other places in the jurisdiction of Madras, bequests in land and money for both religious and charitable purposes, all which are duly maintained, and a trifle obtained in the publication of a weekly paper called the "St. Thomé Chronicle" designed for Religious objects.

3. From the income of the property so obtained, the Mission is supported; that is, an establishment of Priests is kept up at the churches belonging to the Portuguese in the several parts of this Presidency. The Priests are paid a monthly salary, the highest being Rupees 52-8 and the lowest 17-8 per mensem, and from these pittances any deduction will press heavily on the Priests, and perhaps force the Mission to compensate them, in which case the burden will fall on the Mission.

4. Under these circumstances, and bearing in mind that the Portuguese were the first people to spread Christianity in India, and that it is to their indefatigable zeal this happy result has been obtained, I trust that His Excellency will not think I am asking too much, in desiring the Mission and its humble laborers to be exempted from the Income tax.

No. 431. ORDER THEREON, 26th October 1860, No. 1,968.

1. The letters recorded above contain applications for exemption from the Income Tax for funded and landed property, &c., belonging to various charitable and religious societies, under the provisions of Section 133 of Act XXXII of 1860.

2. The Government of India having ruled in their Proceedings* of the 15th ultimo, 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 200 Rupees a year" the Governor in Council proceeds to pass orders in the several cases.

**Recorded in G. O. 5th October* 1860, *No.* 1,801, *Revenue Department.*

3. Mr. Wray applies on behalf of the Civil Orphan Asylums, of which he is Secretary, for exemption of funded property amounting to Rupees 74,339-0-0, a detailed list of which he forwards. The Accountant General and Sub-Treasurer will be instructed to exempt the same accordingly and the Sub-Treasurer will be directed to refund any duty which may have been levied since the Act came into operation.

4. Mr. Royston on behalf of the Church Missionary Society claims exemption of duty for a sum of Rupees 2,20,807 being the annual expenditure by the accounts of the Society's last financial year. He also forwards a list of Government Bonds held by the Society, amounting to Rupees 1,46,700. The Government authorize the ex-officio Assessors to exempt these Bonds from duty and to refund any sums that may have been levied on them for Income Tax.

5. All other income of the Society will also be exempt; but the appropriate Schedules must notwithstanding be filled up and returned, and the exemption claimed afterwards under this order.

6. Mr. Royston also asks for exemption on behalf of the Agents of the Society; but the Government are precluded by the terms of the Order of the Government of India above quoted from granting this exemption. The salaries of such Agents are private income and are chargeable as such.

7. Mr. Hall makes on behalf of the London Missionary Society, a request similar to that already put forward by Mr. Royston. The same answer will be made to him. If his Society possess Government securities, Mr. Hall should apply to the ex-officio Assessors acting under Section 26 of the Act, for the necessary exemption which they are hereby authorized to give. As respects the other sources of income, paragraph 5 of this order applies, and the course laid down in that paragraph should be followed. The Agents of the Society cannot be exempted as such.

8. Dr. Fennelly, on behalf of the Roman Catholic Mission, claims exemption under the same Section for its property consisting of (1) Government securities (2) houses and lands (3) fees and contributions (4) profits of a printing press. As regards the first item, the ex-officio Assessors will be authorized to give exemption: the profits arising from the other three items, must be duly returned, and exemption claimed, according to paragraph 5 of this order.

9. The Portuguese Mission, through their head, the Reverend D. J. A. Pereira, seek a like indulgence. They possess Government securities, lands, bequests in money: and the profits of a newspaper. The order in the preceding paragraph applies equally to this property. The Priests referred to in paragraph 3 of the letter cannot be exempted as such.

10. The Government grant authority to all Collectors and to the Presidency Commissioners to exempt from duty the property of the various Societies and Missions abovementioned as far as such property may be found to come under the terms of this order.

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

No 33.

To J. Pycroft Esq
Chief Secretary

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Seeing that the property of all Hindoo and Mahomedan religious and charitable institutions has been exempted from the income tax, I have the honor to request, that the honorable the Governor in Council may be pleased to grant the like exemption in favor of the Catholic Mission of Madras, whose property is all dedicated to religious or charitable public purposes. The property consists partly of Government securities, partly of houses and lands, partly of fees and

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From D. J. A. Pereira, Acting Bishop

To J. D. Bourdillon Esq.ne

Secretary to Government

Sir, dated 17th October 1860

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2 The Government of India having ruled in

in land and Money for both religious & Charitable purposes all which are duly maintained, and a trifle obtained in the publication of a Weekly paper called the St Thome Chronicle designed for religious objects.

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Under these circumstances and bearing in Mind that the Portuguese were the first people to Spread Christianity in India, and that it is to their indefatigable Zeal this happy result has been obtained, I trust that His Excellency will not think I am asking too much, in desiring the Mission and its humble Laborers to be exempted from the income tax.—

I have the honor to be
Sir,
Your most Obed.t Servant—

Madras
San Thomé
Bishopsrick

17th October 1862—

D.J.A. Pereira
Acting Bishop—

2 The Government of India having ruled

No. 1968 Revenue Departt.

Proceedings of the Madras Government.

Under date the 26th October 1860.

Read again letters from Rev. J. W. Wray, Rev. T. J. Royston & Revd. George Hall, dated 21st, 22nd & 30th Augt. and recorded in Proceedings of Govt. dated 6th September 1860.

Read also the following letters.

From the Right Revd. Dr. I. Fennelly.

States that as the property of all Hindoo & Mahomedan religious & charitable institutions has been exempted from the income Tax, requests that Government may grant the like exemption in favor of the Catholic Mission of Madras &c whose property is all dedicated to religious or charitable public purposes.

(Here enter 9th October 1860 No 33)

From the Revd. D. A. A. Pereira
Actg Bishop. San Thome.

Requests that the property of the Portuguese Mission and the Priests who are maintained therefrom may be exempted from Income Tax.

(Here enter 17th October 1860.)

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2 The Government of India having ruled in

in their Proceedings of the 15th Ultimo 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 200 Rs a year" the Governor in Council proceeds to pass orders in the several cases.—

3 Mr. Wray applies on behalf of the Civil Orphan Asylums, of which he is Secretary, for exemption of Funded Property amounting to Rs. 74,339—0—0. a detailed list of which he forwards.

The

x Recorded in G.O. 5th Octr 1860 No. 1801 Revn. Dept.

The Accountant General & Sub Treasurer will be instructed to exempt the sum accordingly and the Sub Treasurer will be directed to refund any duty which may have been levied since the Act came into operation.

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Examined

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The ex-officio Assessors acting under Sec: XXII of the Act, for the necessary exemption which they are hereby authorized to give. As respects the other sources of Income, Para 5 of this order applies, and the course laid down in ~~the previous~~ that para should be followed. The Agents of the Society cannot be exempted as such.

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Commissioners to exempt from
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Societies & Missions abovementioned
as far as such property may be
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this order.

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55/15

Copy to
Mr. Wray Circ. 29
" Revd. P. S. Royston "
" " G. Hall "
" Rt. Revd. Dr. Fennelly "
" Revd. Mr. Pereira "
3 Acct. Genl. "
1 Sub Treasurer "
12 Income Tax Commrs. "
3 Special Comrs. for the Income Tax "
12 Bds. of Revn. "

(16)

Funds of certain Religious and Charitable Institutions to be exempt from the Income Tax Act.

Revenue 1860 Depart.
Pro: of Govt for October

No 1968

Pro: of the Madras Govt
D/ 26th October 1860.

Passing orders on certain applications for exemption from the Income Tax for the property &c belonging to various Charitable and Religious Societies.

No 429 at 431.

Copied October 1860