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M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2021 Press ~~Mis.~~

17-18

Dated 1—11— 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 1st November 1860.

No. 17. Read the following Endorsement from the Under Secretary to the Government of India, Home Department, dated Fort William, 3rd October 1860, No. 2,261 :—

Read the following letter from the Secretary to the Government of Fort Saint George, Revenue Department :—

Submitting for orders with certain observations letters from the representatives of certain charitable and religious establishments and bodies, praying, on grounds stated, under Clause 133, *Act XXXII of* 1860, *for exemption from the duties chargeable under the Act.* (Here enter 6th September 1860, No. 1,531.)

No. 2,109.

Transferred to the Financial Department, for disposal with reference to resolution from that Department, No. 8,041, dated the 7th instant.

(By Order.)

(Signed) H. U. BROWNE,
Under Secretary to the Government of India.

HOME DEPARTMENT,
22nd September 1860.

FORT WILLIAM, FINANCIAL DEPARTMENT, the 28th September 1860, No. 9,925.

1. His Excellency the Governor General in Council is pleased under Section 133 of the Income Tax Act, No. XXXII of 1860, to exempt the funds of the Civil Orphan Asylums and of the Church and London Missionary Societies at Madras from the operation of the said Act.

2. With respect to the application to exempt the salaries of the Agents of the Societies His Excellency in Council observes that it has* been ruled in regard to native endowments that "income derived therefrom will be taxed, provided it be in excess of 200 Rupees a year." The same rule must, His Excellency in Council decides, be applied in these cases also.

* *Telegram to Government North Western Provinces, No.* 122, *dated* 15*th instant.*

3. Ordered, that a copy of the above resolution be forwarded to the Home Department, for information and for the issue of the further necessary orders, and that the original papers be returned, copies being kept for record.

By order of the Governor General in Council.

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

Forwarded to the Government of Fort Saint George.

(By Order.)

(Signed) H. U. BROWNE,
Under Secretary to the Government of India.

No. 18. ORDER THEREON, 1st November 1860, No. 2,021.

Ordered to be communicated to the Board of Revenue and to the Income Tax Commissioners with reference to the order of 25th October No. 1,968 for their information and guidance and for communication to the representatives of the several Institutions concerned.

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

REVENUE DEPARTMENT.
FORT ST. GEORGE,
6th September 1860.

No. 1,531.

From

J. D. BOURDILLON, Esq.,
Secretary to the Government of Fort Saint George.

To

W. GREY, Esq.,
Secretary to the Government of India.

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.

I have the honor to be,
Sir,
Your most obedient Servants,

J. D. Bourdillon

Secretary to Government.

Exd. Wm. Thomas.

No 9925
Fort William
Financial Department
The 28th September 1860.

His Excellency the Governor General in Council is pleased under Section 133 of the Income Tax Act No XXXII of 1860, to exempt the Funds of the Civil Orphan Asylums and of the Church and London Missionary Societies at Madras from the operation of the said Act

With respect to the application to exempt the Salaries of the Agents of the Societies, His Excellency in Council observes that it has been ruled in regard to native endowments that "income derived therefrom will be taxed, provided it be in excess of 200 Rupees a year". The same rule must, His Excellency in Council decides, be applied in these cases also. —

Ordered, that a copy of the above Resolution be forwarded to the Home Dept., for information and for the issue of the further necessary orders, and that the original papers be returned - copies being kept for record.

By order of the Governor General in Council

Sec.y to the Government of India

x Telegram to Govt. N.W.P. No 122 of 15th

A. 20220

Ordered to be communicated to the Board of Finance and to the Inland Revenue Commissioners with reference to the order of 26 Oct. 68 for their information and guidance and for communication to the representatives of the several Institutions concerned.

Fort St. Geo.e 1st Nov.r 1870.

12 Copies
1 Board of Rev. Disp. 2d
13 Revenue & Financial Comm.rs
3 Special Comm.rs
3 Accountant Gen.l

A 8 Jan

Ordered to be communicated to the Board of Revenue & Financial Commissioners for their information & guidance.

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