M.R.O. 14—10,000—21-4-22.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2211 Press ~~Mis.~~

389-390

Dated 23 — 12 — 1860.

***Not to be folded or roughly handled***

No. 389, Read the following letter from P. SOORYAH CHETTI, Executor to the Estate of the late P. KÓDANDARÁMA CHETTI, to J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, dated Madras, 14th November 1860 :—

SIR,

I have the honor to annex copies of extract from communications received by me from the Special Commissioner and from the Accountant General, on the subject of exemption from Income Tax on certain Government Securities bequeathed for charitable and religious purposes by my late brother P. Kódandaráma Chetti, and, as the Accountant General therein refers me to Government for application of exemption, I beg to submit the Probate of the Will of the deceased, proved in the Supreme Court in which Government will observe that, amongst other bequests, a sum of Rupees 55,000 is bequeathed to me on trust in the 8th paragraph of the Will for the purpose of the interest accruing thereon being defrayed towards charitable and religious purposes mentioned in the letter of the deceased, appended to the Will. The said sum of Rupees 55,000, is invested in Government Securities of the 4 per cent. loan, in accordance with the wish of the testator ; I beg to submit my claim for exemption, under Section 133 of the Act, from the operation of the Income Tax Act on the interest on those securities ; and request you will obtain the permission of Government, to issue instructions to the Accountant General to exempt the tax on the securities in question, as well as to refund me the amount of the tax already deducted from the interest received for the half year ending 1st August last.

I will thank to return the Will where no longer required.

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Extract from a letter from the Special Commissioner, dated 25th October 1860.

I return the will of the late P. Kódandaráma Chetti as your claim for exemption must be made to the Accountant General if the money is invested in Government paper.

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Extract from a letter from the Accountant General, dated 9th November 1860.

In reply to your letter of the 6th instant, I have the honor to inform you that you should apply to Government for orders to exempt the charity, &c., referred to by you from the operation of the Income Tax Act.

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No. 390. ORDER THEREON, 23rd November 1860, No. 2,211.

Referred to the Income Tax Commissioners for the Town of Madras for report as to the admissibility of this claim.

(Signed) J. D. SIM,
*Acting Secretary to Government.*

Madras 14th November 1860.

To

The Secretary to Government
of Fort Saint George.

Sir,

I have the honor to annex copies of Extract from communications received by me from the Special Commissioner and from the Accountant General, on the subject of exemption from Income Tax on certain Government Securities bequeathed for charitable and religious purposes by my late brother T. Cathoodaroom Chetty, and as the Accountant General therein refers me to Government for application of exemption. I beg to submit the Probate of the will of the deceased, proved in the Supreme Court in which Government will observe that amongst other bequests, a sum of Rs. 55,000 is so bequeathed to me in Trust in the 8th para of the will, for the purpose of the Interest accruing thereon being defrayed towards charitable and religious purposes mentioned in the letter of the deceased appended to the Will. The said sum of Rs. 55,000 is invested in Government Securities of the 4 p. cent Loan, in accordance with the wish of the Testator, I beg to submit my claim for exemption, under Section 133 of the Act, from the operation of the Income Tax Act on the Interest on those Securities, and request you will obtain the permission of Government, to issue instructions to the Accountant General to exempt the Tax

on

Kodandrama Chetty

on the Securities in question, as well as to refund me the amount of the Tax already deducted from the Interest on received for the Half year ending 1st August last.

I will thanks to return the will when no longer required.—

I Remain,

Sir.

Your most Obedient & humble

Servant—

J Soorya by the

Executor to the Estate of the Late

P. Cothundarama Chetty—

Extract from a letter from the Special Commissioner

dated 25th October 1860.

I return the will of the late P Cothundarama Chetty as your claim for exemption must be made to the Accountant General if the money is invested in Government paper.

Extract from a letter from the Accountant General

dated 9th November 1860.

In reply to your letter of the 6th Instant, I have the honor to inform you that you should apply to Government for orders to exempt the Charities &c. referred to by you from the operation of the Income Tax Act.

Revenue 1860 Depth
Proc. of Govt for November

No 2659.

From P. Sooryah Chetty
Executor to the Estate of
the late P. Cathunda-
-raia Chetty-

Dated 14th November
Rec'd 19th 1860.
1 Encl.

Requests exemp-
tion of certain
Govt Securities
bequeathed for
charitable and
religious purposes
from the Income
Tax -

No 389 & 390

From the Secy to the I. T.
Comrs 27 Nov 1860
C.A. 3050. Rec 29 Nov/60
Ent 47/44/2

No 2211 - 23 Nov

L
W Alexander

No 2211.

Referred to the
Income Tax Commis
sioners for the Town
of Madras for report
as to the admissibility
of this claim -

Sect Genl
23rd Novr 1860 -

Wh Copy to the
Bd of Rev. Inc Taxes with Rect Will
Dis 24