M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2252 Press
Mis.

469-470

Dated 27-11 1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
27th November 1860.

No. 469. Read the following letter from ARTHUR HALL, Esq., President to the Income Tax Commission, to J. D. SIM, Esq., Acting Secretary to Government, Revenue Department, dated Madras, 16th November 1860, No. 22:—

SIR,

In pursuance of the Government Order dated the 9th instant, No. 2,092, I have the honor to inform you, that the Commissioners for the Income tax called upon Mr. Arathoon to specify the purposes to which the interest on the Securities upon which he claims exemption is applied, and to append an Extract from the Board's Proceedings, exhibiting the result of the inquiry.

EXTRACT.

"It was considered by the Commissioners, that the proof produced by Mr. Arathoon, "respecting the bequest of Rupees 50,300, was sufficient to evince that the whole of the interest "drawn thereon was devoted to charitable *public* purposes, viz., to relieve the poor and needy." With regard to the "bequest of Rupees 28,000, the following are the terms respecting it, stated "in the will of Mrs. H. Arathoon." "I leave 8,000 Pagodas or Rupees 28,000, that the income "thereof be given for perpetual Masses, for the benefit of my soul, and the souls in purgatory."

"This bequest, the Commissioners apprehend can only be considered as made for a religious "*private* purpose, and does not therefore come under Section 133 of the Act. Mr. Arathoon "explained to the satisfaction of the Commissioners, that half of the interest in question is "devoted annually for Masses as required by the will, and that the other half is applied towards "the support of Mrs. S. O. Arathoon (a connection of the family) with the sanction of the "Roman Catholic Bishop."

(True Extract and Copy.)

(Signed) ARTHUR HALL,
President to the Income Tax Commission.

No. 470. ORDER THEREON, 27th November 1860, No. 2,252.

Under Section 133 of Act XXXII of 1860, the Honorable the Governor in Council is pleased to exempt from the duties chargeable under the said Act, the sum of Sicca Rupees 50,300 invested in Government Securities on account of the Estate of the late Samuel M. Moorat, Esq., the interest of it having been proved to be expended on public charitable purposes. He is unable, however, to grant similar exemption for the interest arising from the other sum of Company's Rupees 28,000, referred to by Mr. Arathoon in his letter of the 3rd instant, since it appears from the report of the Commissioners that the purpose to which it is devoted is of a *private* religious nature.

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

R - 9th November 60
No: 155-156

(11) Rec 1860 Department
Pro: of Govt for November
No: 2625

From

Arthur Ball Esq
President to the Income
Tax Commission

To S. D. Sim Esq
Asst Secretary to Govt
Revenue Department

Dated 16th November 1860
Rec 16th November 1860
No: 2757. 27th Nov.

Informs that the Commissioners for the Income Tax, called upon Mr. Arathoon to specify the purposes to which the interest on the securities upon which he claims exemption is applied and appends an Extract from the Board's Proceedings exhibiting the result of the enquiry.

No 2469 & 70.

With an order

19th Nov. R. 22d

No 2252

Under Sec 133 of Act XXXII of 1860 the Honorable the Governor in Council is pleased to exempt from the duties chargeable under the said Act the sum of Sicca Rupees 50300 invested in Govt securities on account of the Estate of the late Samuel Moorat Esqr, the interest of which having been proved to be expended on public charitable purposes it is enabled, however, to grant such exemption for the interest accruing from the other sum of Co Rs 28000 referred to by Mr Arathoon in his letter of the 3d Instant, since it appears from the report of the Commissioners that the purpose to which it is devoted is of a private religious nature.

H & S Geo: 27 Nov: 1860

C Beadle

12 Copies Dl. to Govt Dep. Dispr 28
3 — Supl Com. Income Tax Dispr 28
12 — Board of Revs
3 — Asst Secs
1 — J. Arathoon Esqr