M.R.O. 14—10,000—21-4-22.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue **DEPARTMENT.**

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| G.O. No. 2265 | Press Mis. |
| 492-493 | |
| Dated 29 — 11 — 1869. | |

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

*Proceedings of the Madras Government, Revenue Department, 29th November* 1860.

Read the following letters :—

No. 492. From ANNÁTA APPÁSWÁMI MUDALI, Principal Proprietor, Surviving Headman and Warden of Saint Peter's Church of Royapuram, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 19th November 1860 :—

SIR,

1. I beg leave to bring to your knowledge for the information of His Excellency the Governor in Council that Saint Peter's Church of Royapuram under my management as Headman nd Warden, is the property of myself and certain Christian Boat owners, and which was built and ledicated to religious worship of ourselves and the Native Christian population of Royapuram, and o beg that under the above circumstances, His Excellency the Governor in Council would be kindly pleased to extend to the above property, fully enumerated below, the privilege of exemption rom Income Tax under Section 133 of Act XXXII of 1860.

(1.) The edifice of Saint Peter's Church and the land comprising its compound, one-ixth of which is used as burial ground and the remaining have

(2.) Three rooms, being part and particle of the said Church, at present converted into a esidence of the officiating Priest.

(3.) Out-houses, a portion in use of the officiating Priest, and the other is used as Tamil chool and Godowns belonging to the Church.

(4.) Fees and contributions collected connected with the sacred offices, the same being ent towards the support of the said Church, viz., candles, lights, decorations, repairs and wages servants of the said Church.

(5.) Government Securities and cash belonging to the said Church lodged in the hands the Marine Board for safe custody.

2. I beg also to enclose copy of my letter to the Income Tax Commissioners and the answer ceived from their Secretary.

rom ANNÁTA APPÁSWÁMI MUDALI, Principal Proprietor, Surviving Headman and Warden of Saint Peter's Church, Royapuram, to the Commissioners of the Income Tax, Madras, dated Royapuram, 14th November 1860.

SIRS,

Pursuant to the order of Government on 26th October 1860, No. 1,968, I have the pleasure enclose the Returns of Saint Peter's Church in Royapuram duly filled up, and beg you will be eased to exempt the several items therein mentioned from the Income Tax, the same being nnected with Religious and Charitable Institutions.

om F. WALTHEW, Esq., Secretary to the Income Tax Commission, to ANNÁTA APPÁSWÁMI MUDALI, Principal Proprietor of Saint Peter's Church, Royapuram, dated Madras, 16th November 1860, No. 177.

SIR,

In returning the Forms enclosed in your letter of the 14th instant, I am directed by the mmissioners to inform you that your claim for exemption from Income Tax under Section 3 of the Act must be forwarded to Government. Salaries drawn from Religious and Chari-le Public Institutions cannot be exempted from the Tax.

(True Copies.)
(Signed) ANNÁTA APPÁSWÁMI MUDALI,
*Principal Proprietor, Surviving Headman and Warden of Saint Peter's Church, Royapuram.*

. 493. ORDER THEREON, 29th November 1860, No. 2,265.

The Presidency Income Tax Commissioners will be requested to report upon the admissi-ty of this claim. The amount of Government Securities and in whose name made out, as l as the total of fees and contributions should be stated. The mode in which the funds are out should also be shown.

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

## *Proceedings of the Madras Government, Revenue Department, 7th December* 1861.

No. 42. Read the following Endorsement from the Under Secretary to the Government of India, dated Fort William, Financial Department, 15th November 1861, No. 13,664:—

Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Separate Revenue), to His Excellency the Right Honorable the Governor General of India in Council, dated India Office, London, 30th September 1861, No. 33.

My Lord,

I transmit herewith for the early consideration of your Excellency in Council, a copy of a Memorial from certain Soap Merchants in Whitechapel, complaining of the unequal mode in which it is alleged that the Customs duty has been levied on the perfumed Soap imported into India under the Tariff of 1860.

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From Messrs. BOWDER & Co., to the Under Secretary of State for India, dated London, Whitechapel, 8 Old Montague Street, 17th September 1861.

The Memorial of the undersigned respectfully sheweth,

1. That your Memorialists are largely engaged in the manufacture of perfumed Soaps, considerable quantities of which are made expressly for the Indian markets.

2. That until recently an *ad valorem* duty of 5 and then 10 per cent. on the invoice price of these goods was paid on their introduction to India.

3. That recently a mode has been adopted of assessing the duty on perfumed Soaps on a valuation of one Rupee per dozen cakes or pieces.

4. That as these cakes or pieces vary greatly in size ranging from large ones of 2½ and 3 to the lb. to small ones of 16 to the lb.; this new mode of levying the duty operates most unequally and injuriously, the large ones not paying more than 4 per cent. duty, whilst on the small ones it reaches to 33 per cent., and amounting to an actual prohibition to their import to India.

5. That the Soaps your Memorialists manufacture for India, and for which machinery at considerable expense has been erected, are in small cakes ranging mainly from 8 to 16 to the lb., on which in consequence of the altered mode of imposing the duty it now amounts to 20 per cent. instead of the legal one of 10 per cent., by which considerable loss has been sustained by your Memorialists by the extra duty so enforced as well as by loss of trade on the smallest cakes which they are now from the high duty prevented from exporting to India.

6. That your Memorialists are fully assured that this grievance has not arisen from any intention whatever on the part of the Customs Authorities in India, to assess the duty unfairly; but from their not being aware of the effect of this new mode of imposing it on the manufactures in question.

7. That as the trade of your Memorialists is vitally affected by this matter, they earnestly entreat that speedy measures may be taken for more equitably levying the duty on perfumed Soaps, either by an *ad valorem* duty on the invoice price as formerly, or by imposing it according to *weight* or some other equitable basis.

8. That as your Memorialists have been considerable losers by the duty being so unexpectedly imposed in such excess of the right one, they would further and very urgently entreat that *a return* may be made to them of the amounts so charged in excess beyond the 10 per cent., which the Government wishes only to recognize, and for which act of justice your Memorialists would feel truly grateful.

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No. 3,406.

Transferred to the Financial Department.

(By Order, &c.)

(Signed) J. H. RIVETT CARNAC,

*Offig. Under Secy. to the Govt. of India.*

Home Department,
Separate Revenue,
*9th November* 1861.

*Proceedings of the Madras Government, Revenue Department, 7th December* 1861.

Copy forwarded to the Governments of Bengal, Madras and Bombay, respectively, for early report.

By Order of His Excellency the Governor General in Council.

(Signed) C. BERNARD,
*Under Secy. to the Govt. of India.*

No. 43. ORDER THEREON, 7th December 1861, No. 2,265.

Forwarded to the Board of Revenue for early report with a Memorandum of the import of Soap before and since the adoption of the present duty.

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

to 20 per Cent instead of the legal one of 10 per Cent, by which considerable loss has been sustained by your Memorialists by the Extra duty so enforced as well as by loss of trade on the smallest Cakes which they are now from the high duty prevented from exporting to India.—

That your Memorialists are fully assured that this grievance has not arisen from any intention whatever on the part of the Customs Authorities in India, to assess the duty unfairly; but from their not being aware of the effect of this new mode of imposing it on the manufactures in question.—

That as the trade of your Memorialists is vitally affected by this matter, they earnestly entreat that speedy measures may be taken for more equitably levying the duty on Perfumed Soaps, either by an ad valorem duty on the invoice price as formerly, or by imposing it according to weight or some other equitable basis.—

That as your Memorialists have been & considerable losers by the duty being so unexpectedly imposed in such excess of the right one, they would further and very urgently entreat

entreat that a Return may be made to them of the amounts so charged in excess beyond the 10 per Cent, which the Government wishes only to recognize and for which act of justice your Memorialists would feel truly grateful.-

(Signed)

Bowden & Co

8 Old Montague Street
White Chapel
London

9 Month 17. 1861.

No 3406

Transferred to the Financial Dept.t

By Order &c

Signed

Under Secy to the Govt of India

Fort William
Financial Department
the 15th November 1861.

No 2253
Forwarded to
the Govt of
Bengal for
early report
by order &c
Signed
Under Secy to the Govt of India
Fort William
Financial Department
the 15th November 1861.

Home Depart.t
Separate Revenue
the 9th Nov.r 1861

Copy forwarded to the Govts of Bengal, Madras and Bombay, respectively, for early Report.

By Order of His Excellency the Governor General in Council

Secretary

Under Secy to the Govt of India