M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1177	Press Mis.
102 103	
Dated 11 — 6 — 18 61	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
11th June 1861.

No. 102. Read the following Proceedings of the Board of Revenue, dated 18th May 1861, No. 2,550:—

Read the following letter from J. FRASER, Esq., Collector of South Canara, to J. D. SIM, Esq., Secretary to the Board of Revenue, Chepauk, dated Mangalore, 30th April 1861, No. 65.

SIR,

1. With reference to the Board's Proceedings of the 15th instant, No. 1,954, I have the honor to state that the Roman Catholic Bishop of Malabar and Canara informs me that the property for which exemption is claimed belongs to the several churches alluded to in his letter, and that the profits arising therefrom are exclusively devoted to religious public purposes.

2. The original application is herewith returned.

From the Roman Catholic Bishop of Malabar and Canara, to J. FRASER, Esq., Collector of South Canara, dated Mangalore, 23rd March 1861.

SIR,

1. I have the honor to address you on a matter affecting the property belonging to the Canara and Malabar Mission of this Presidency, praying that the Government may be pleased to exempt the said property from the Income tax.

2. The following is a return of the Churches, Houses, Schools and property belonging to the Mission with the value of each annexed:—

	Rs.
In Mangalore the Convent of the Sisters of Charity with Orphanage and ground annexed	7,000
House with School annexed for the Christian Brothers	5,500
The Bishop's House at Atawar with ground annexed	5,500
Frenghipet Chapel, Seminary and small piece of land annexed	3,600
Cultivated lands at Ambebol	3,400
Idem at Coulor	250
Sunkery Chapel with property moveable and immoveable	6,000
Tellicherry on the Malabar Coast House and School for the Brothers of the Christian Doctrine	1,500
Mahè Garden House and School for the Sisters of Charity	3,000
Calicut House and Garden for the Christian Brothers	4,000
Some Legacies for Masses and alms for the poor	3,000
Money invested for the expenses of Orphans and Catechumen	3,000
Mangalore Church of our Lady of Rozario, valued about	12,000
Property moveable and immoveable belonging to the same	10,000
Church of Milagres	8,000
Property do.	4,000
Coriaboil Chapel	25,000
Property	600
Omsur Church	3,000
Property	2,000
Bantual Church	2,500
Property belonging to Bantual Church	1,000
Putoor Chapel	1,000
Pezar two (2) Chapels	600
Ulall Church	4,000
Property	600
Molkey Church	4,000
Property	1,000

	Rs.
Rizency Chapel	1,000
Property...	100
Bidren, and Gadday Chapels...	3,000
Property...	600
Calcool Church	3,500
Property...	3,000
Syrvan Church, unfinished...	2,000
Callianpoor Chapel...	500
Property	1,100
Kondapoor Church	3,000
Property	1,500
Gongolin Church...	2,000
Property	600
Bindar Chapel...	200
Property	100
Honore Chapel	1,200
Sadschegary Chapel...	200
Cannanore Church...	5,000
Property...	3,000
Tellicherry Church on the Malabar Coast...	4,000
Property...	2,000
Calicut Church...	5,000
An annual allowance from Government to do...	600
Total...	1,68,250

Will you do me the favor to present to Government this statement, that His Excellency may grant us the immunity under Section 133 of Act XXXII of 1860. The property moveable and immoveable belonging to each Institution as above shown is exclusively applied for religious and charitable purposes.

The Board resolve to submit the above papers to Government, with their recommendation that so far as the Roman Catholic Mission is concerned the property in question be declared exempt from the Income Tax, with the clear understanding that the salaries of individuals which may be provided out of the income are liable to be taxed.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 103. ORDER THEREON, 11th June 1861, No. 1,177.

1. The Government accede to the Board's recommendation, and, under Section 133 of Act XXXII of 1860, exempt from the operation of the Income Tax the several properties (one only excepted) mentioned in the letter from the Roman Catholic Bishop of Malabar and Canara, as they are declared to be exclusively devoted to religious and charitable public purposes.

2. The exception is in the item entitled, "Some Legacies for Masses and alms for the poor." Before granting exemption in this case, it is requisite to know whether the legacies in question are *bonâ fide* set aside for *public* religious and charitable purposes. The Collector will report more fully on the matter.

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

R. D

No. 1177.

Proceedings of the Madras Government

Undersdate the 11th June

Read the following

:ings of the Board

Submitting with recom:
:mendation a letter from the
Collector of South Canara, re:
:porting on an application (Forwarded 18th May/61
for exemption certain property
from the Income Tax.

The Govern
accede to the Board's
:mendation, and exe
133 of Act XXXII of 186
from the operation
Income Tax the se
:perties (one only ex
mentioned in the
the Roman Catholic
of Malabar and Can
they are declared to
:clusively devoted to

public
and charitable purposes.

2. The exception is in the item entitled "Some Legacies "for Masses and alms for the "poor." Before granting exemption in this case it is requisite to know whether the legacies in question are bonâ fide set aside for public religious and charitable purposes. The Collector will report more fully on the matter.

CJW

IDS

11 Copies. Board of Rev: Dist 17
3 " Accts Genrals.

31

(1)

Certain R. Catholic proprietors in Malabar exempted from Income Tax

Copy of Despatch No. 1 dated 2 June 1860 from Secretary of State for India

Sir,

I have the honor to transmit to you herewith for the information of your Government a copy of a Despatch from the Secretary of State for India in Council, No. 1 of the 2nd instant, on the subject of the Income Tax.

I have &c.

(Signed) C. Wood

Enclosure, Extract of Despatch from Secretary of State for India in Council, No. 1 of 2 June 1860.

Exempting from the operation of the Income Tax the several Protestant Communities enumerated in the 4th paragraph of your Despatch, the Roman Catholic Bishop of Malabar and Canara with the only exception of those Converts in the Province of Canara, who are entitled to the Caste Privileges of the Brahmans and other high Castes, which entitle them to be assessed to the Income Tax.

1/2/62 4/163.