M.R.O. 14—10,000—21-4-32.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1611	Press ~~Mis.~~
1164-165	
Dated 12. 8. 1861.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 12th August 1861.

No. 164. Read the following Proceedings of the Board of Revenue, dated 29th July 1861, No. 4,061 :—

Read again letter from the Collector of Bellary, dated 11th June 1861, No. 25.

(In Cons. 14th June 1861, No. 3,623.)

Read also the following letter from the same Officer, dated 13th July 1861, No. 31 :—

With reference to the Proceedings of the Board of Revenue, dated 22nd June 1861, No. 3,258, requesting me to report more particularly on the purposes to which the income of the Jáhgír villages of Vobolapur, recommended for exemption from Income Tax in my letter of 11th ultimo, No. 25, is devoted, I have the honor to state that the income of 245 Rupees is expended in paying servants' wages, keeping permanent lamps in the temple, and in conducting public processions connected with it.

Ordered that the application for the exemption of the Pagoda endowment in question from Income Tax be submitted for the sanction of Government.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 165. ORDER THEREON, 12th August 1861, No. 1,611.

1. Under Section 133 Act XXXII of 1860, the Governor in Council is pleased to exempt from the operation of the Income Tax, the Jáhgír village of Vobalapur, a Srotriyam share of one-fourth assessment of the village of Gundala, and certain Inám lands, situated in the Bellary District, and producing an aggregate income of Rupees 245-6-0, the whole of which has been proved to be devoted to religious public purposes.

2. The " certain other Ináms" should have been specified by the Collector in detail.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No. 3,258.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd June 1861.

Read the following letter from A. HATHAWAY, Esq., Collector of Bellary, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Ramandrug, 11th June 1861, No. 25 :—

1. I have the honor to submit for the sanction of Government a claim made for exemption from Income tax, by Lukshmana Charlu, Manager of the Jaghire village of Vobalapur, entered in the name of Ahobala Narasimhaswami Pagoda.

2. The property upon which exemption is claimed, consists of the above-mentioned village, and a Shrotriem share of one-fourth assessment of the village of Gundalah, and certain Inam lands, all situated in this District, and producing an aggregate profit of Rupees 245-0-0. The applicant has shown that the proceeds of the above-mentioned property are devoted for the general use of the Pagoda in question.

3. I would, therefore, beg to recommend, that the income derived from the said property be exempted under Section 133 of Act XXXII of 1860.

The Collector will please to report more particularly on the purposes to which the income in question is devoted. *Public* purposes alone are held to warrant exemption from the Tax. Expenditure in Pagodas is often for a solely personal purpose.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To A. Hathaway, Esq., Collector of Bellary.

Exd. J. Wright.

1861 Department

No.

PROCEEDINGS of the BOARD of REVENUE,

Dated 22nd June 1861.

No. 3,258.

Requesting a more particular report on the purposes to which the income of Jaghire village of Vobalapur, recommended for exemption from Income Tax is devoted.

No. 4,061.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th July 1861.

Read again letter from the Collector of Bellary, dated 11th June 1861, No. 25.

(In Cons. 14th June 1861, No. 3,623.)

Read also the following letter from the same Officer, dated 13th July 1861, No. 31:—

With reference to the Proceedings of the Board of Revenue, dated 22nd June 1861, No. 3,258, requesting me to report more particularly on the purposes to which the income of the Jaghire village of Vobalapur, recommended for exemption from Income tax in my letter of 11th ultimo, No. 25, is devoted, I have the honor to state that the income of 245 Rupees is expended in paying servants' wages, keeping permanent lamps in the temple, and in conducting public processions connected with it.

Ordered that the application for the exemption of the Pagoda endowment in question from Income tax be submitted for the sanction of Government.

(A true Copy and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to A. Hathaway, Esq., Collector of Bellary.

Exd. J. Wright.

Revenue 1861 Department
Treasury Court for August
No. 1874

Proceedings of the
Board of Revenue

Dated 29th July 1861
Despt. 2 Aug.t
Rec.d 3d

Before Sir. 1861.

Submitting for sanction an application for exemption from Income Tax of certain Pagoda Endowment reported on by the Collector of Bellary.

No. 164 & 165

No. 1611 - 12th Aug.t

With an Order

28th Aug.t Rg.d

No 1611

Under Section 133 Act XXXIII of 1860, the Governor in Council is pleased to exempt from the operation of the Income Tax, the jaghir village of Yelulapur, a Shotriyam share of one fourth of Assessment of the village of Gundala, and certain Inam lands, situated in the Bellary District, and producing an aggregate income of Rupees 215-6-0, the whole of which has been proved to be devoted to religious public purposes.

2. The "certain other Inams" should have been specified by the Collector in detail.

Actg Sec.t to Govt.
12th August 1861

4 Copies. Boards of Revenue.
3 " Accountant to Govt.