M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1753 Press
Mis.

17-18.

Dated 3 9 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 3rd September 1861.

No. 17. Read the following Proceedings of the Board of Revenue, dated 17th August 1861, No. 4,505:—

Read the following letter from J. FRASER, Esq., Collector of South Canara, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Mangalore, 6th August 1861, No. 132.

SIR,

With reference to the Proceedings of Government, dated 18th July last, No. 1,428, directing the levy of Income tax on certain legacies amounting to Rupees 3,000 entered in the list of property furnished by the Catholic Bishop in Malabar and Canara, and forwarded with my letter of the 25th March last, I have the honor to transmit, at his request, copy of a letter* from him, for the information and orders of Government.

* Dated 6th August 1861.

From the Right Reverend F. MIGUEL ANTONIO, Bishop and Vicar Apostolic of Malabar and Canara, to J. FRASER, Esq., Collector of South Canara, dated Mangalore, 6th August 1861.

SIR,

1. I have the honor to acknowledge the receipt of your letter of the 26th ultimo, with a copy of the Proceedings of the Madras Government, dated the 18th idem, and to inform you that the annual income from the legacies in question is Rupees 240 at 8 per cent.

2. The Government in their Proceedings above referred to, observe that they are not of opinion that sufficient cause has been shown for exempting the above legacies from the Income tax. I therefore deem it my duty (though reluctantly) to afford further explanation on the subject.

3. In accordance with the wishes of the testators, a part of the income from these legacies is distributed not only to the poor widows and orphans related to the deceased, but also to others generally, and a part to the Catholic Priests in destitute circumstances, to say Masses for the deceased. In case of there remaining any surplus I devote it to the public Catholic Orphanage here. Thus the whole income is, in my opinion, *bonâ fide* dedicated to religous and charitable public purposes; and therefore not liable to the Income tax.

4. Even supposing that these legacies cannot be looked on as devoted to public, religious, and charitable purposes, I do not think that they fall under any of the heads on which the Act directs the levy of the tax. I cannot suppose that the Government of India ever intended to subject to the operation of the Act, the legacies left for poor widows, orphans and priests. The object of the Government of India, it seems to me, is to meet their financial difficulties in a manner not vexatious to the poor.

5. I therefore request that you will be pleased to submit this my explanation for the favorable consideration and orders of Government.

(True Copy.)

(Signed) J. FRASER, *Collector.*

Ordered to be submitted for the consideration and orders of Government.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 18. ORDER THEREON, 3rd September 1861, No. 1,753.

The Governor in Council regrets that he must adhere to the opinion expressed in G. O. 18th July 1861, No. 1,428, Revenue Department.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No. 4,505.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th August 1861.

Read the following letter from J. FRASER, Esq., Collector of South Canara, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Mangalore, 6th August 1861, No. 132:—

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* Dated 6th August 1861.

ENCLOSURE No. 1.

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5. I therefore request that you will be pleased to submit this my explanation for the favorable consideration and orders of Government.

(True Copy.)

(Signed) J. FRASER, *Collector.*

Ordered to be submitted for the consideration and orders of Government.

(True Copies and Extract.)

F. Antonio

Secretary.

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

Copy to J. Fraser, Esq., Collector of South Canara.

Exd. J. Wright.

R Pro. 16th July 1861 No 24 & 248

(6)

Rev 1861 Department.

Pro: of Govt for Sept.r

No. 2055

PROCEEDINGS of the BOARD of REVENUE,

Dated 17th *August* 1861.
Despatched, 26th "
Received. 27th "

No. 4,505.

Submitting for the consideration and orders of Government letter from the Collector of South Canara forwarding one from the Roman Catholic Bishop of Malabar and Canara affording further explanation regarding certain legacies in respect of which exemption from Income Tax is claimed.

N:1753.3.

The Governor in Coun

cil regrets that he cannot

adhere to the opinion ex-

pressed in G.O 18th July/61

N°1428, Rev & Sept.r

Fort St Geo.e
3rd Sept.r 1861

14 Copies
To Mem.r Board of Rev:

N:1753.3. Sept.r

With an Order

N:17418

29 Aug.t R.e Sept.r