M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2098 Press / Mis.

25-26

Dated 1—11— 18 61.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
1st November 1861.

No. 25. Read the following Proceedings of the Board of Revenue, dated 11th October 1861, No. 5,542:—

Read again letter from the Collector of Madura, dated 1st August 1861, No. 40.

(In Cons. 6th August 1861, No. 4,929.)

Read also the following letter from the same Officer, dated 9th September 1861, No. 46:—

With reference to the Board's Proceedings, No. 4,483, dated 16th August 1861, directing to report whether any deed of endowment has been executed, or whether the continuance of the charity referred to therein is dependant on the pleasure of the founder Ganapathy Iyen, I have the honor to inform you that the above individual states that he executed no specific deed for the endowment, but all the documents or the deeds of sale of the property have been obtained in the name of the institution.

Ordered that the above correspondence be submitted to Government, with the Board's recommendation that under the circumstances stated, Ganapathy Iyen's charitable endowment be exempted from Income Tax.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 26. ORDER THEREON, 1st November 1861, No. 2,098.

Under Section 133, Act XXXII of 1860, the Governor in Council is pleased to exempt from Income Tax the landed endowment specified in Mr. Levinge's letter of 1st August last, No. 40, as having been made by Ganapathy Iyen for the charitable public purpose of supporting a Chattram and water pandal at Madura.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No. 4,483.

Proceedings of the Board of Revenue, dated 16th August 1861.

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated 1st August 1861, No. 40:—

1. Under the provisions of Section 133, Act XXXII of 1860, I have the honor to report upon the claim, for exemption from Income tax, made by Ganapathy Iyen, of Madura.

2. The above individual has erected a terraced Chuttrum in the Nooth Marret's street at Madura, and a water pandal, or a small terraced building in the high road No. 4 in the limits of Sengolum village, at a distance of two miles from Madura, at his own expense. Twelve Travellers are daily fed in the Chuttrum, and during the hot weather people passing along the road are supplied with water in the water pandal.

3. To meet the charges referred to above and pay of the Establishment, Ganapathy Iyen in question has endowed both institutions with the lands, &c., specified in the annexed list. Moreover, certain fixed amount is paid by him monthly for the charity, the income of the lands being insufficient to cover the charges.

4. Under the foregoing circumstances, I consider the income derived from the lands specified is solely devoted to public charity, and therefore beg to recommend that the tax of Rupees 2-9-0 assessed thereon, may be remitted to the party.

List of lands, &c., the income of which have been appropriated by Ganapathy Iyen, for his Chuttrum, &c.

Names of the Villages in which the land, &c., are situate.	Description and extent of the land.	Rent payable to Government. RS. A. P.
Anniandal in Shevagungah.....	Cocoanut Tope, Punjah Coorookums 6	5 13 0
Tutticolum in do.	do. 4	2 12 0
Attekurry in do.	do. 12	7 10 2
Do. in do.	Nunjah Chayees 4-13, Punjah Cooroo-kums 3-8....	14 7 11
Muriapanjam in do.	Nunjah seed land cols. 19 and odd.	26 6 0
Serucodi in do.	Nunjah Chayees 3-2.....	2 6 10
Puddoocolum in Molur Taluk.	Do. Cawnies 18-9¼.	64 14 4
Ravoottapoliem in Madura Taluk....	Punjah Coolies 1-2.....	5 5 11
	Total.....	129 12 2
		43 4 1
One-third of the tax taken as profit.....		23 5 8
Rent of the Chuttrum on which it may let for a year.....		
	Total.....	66 9 9

Assessment thereon.

3 per cent...	1	15 0
1 do.	0	10 0
	2	9 0

The Collector will please to ascertain and report whether any deed of endowment has been executed, or whether the continuance of the charity is dependant on the pleasure of the founder.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To V. H. Levinge, Esq., Collector of Madura.

Exd. J. Wright.

1861 Department.

No.

PROCEEDINGS of the BOARD of REVENUE,

Dated 16th August 1861.

No. 4,483.

Requesting certain information regarding the endowment made by Gannapathy Iyen for the maintenance of the Chuttrum and water-pandal built by him for charitable purposes and for which exemption from Income Tax is claimed.

No. 5,542.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th October 1861.

Read again letter from the Collector of Madura, dated 1st August 1861, No. 40.

(In Cons. 6th August 1861, No. 4,929.)

Read also the following letter from the same Officer, dated 9th September 1861, No. 46:—

With reference to the Board's Proceedings, No. 4,483, dated 16th August 1861, directing to report whether any deed of endowment has been executed, or whether the continuance of the charity referred to therein is dependant on the pleasure of the founder Gannapathy Iyen, I have the honor to inform you that the above individual states that he executed no specific deed for the endowment, but all the documents or the deeds of sale of the property have been obtained in the name of the institution.

Ordered that the above correspondence be submitted to Government, with the Board's recommendation that under the circumstances stated, Gannapathy Iyen's charitable endowment be exempted from Income tax.

(A true Copy and Extract.)

Secretary.

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

Copy to V. H. Levinge, Esq., Collector of Madura.

Exd. J. Wright.

(3)

Rev 1861 Department

Pro: of Govt for Nov.

No: 2495

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 11*th October* 1861.
Despatched. 21 "
Received. 22 "

E-1-

No. 5,542.

Submitting a letter from the Collector of Madura, and recommending that Ganapathy Iyen's charitable endowment be exempted from Income tax.

N: 2098

No-2098

Under section 133, Act XXXII of 1860, the G. in C. is pleased to exempt from Income Tax the landed endowment specified in Mr Lewis's letter of 1 August last Rs 40 as having been made by Ganapathy Iyen for the charitable public purpose of supporting a Chattram and water pandal at Madura

From Lt Gen Jervis
1st Nov 1861

14 Copies
To the Board of Rev: Dispatch

N: 25 & 26.

With an order
No: 2098. 1st Nov 3

Cey Ectotum R 30 Rs