M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 244	Press ~~Mis.~~
489-490	
Dated 30—1—	18 61.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 30th January 1861.

No. 489. Read the following letter from F. WALTHEW, Esq., Secretary to the Income Tax Commission, to J. D. SIM, Esq., Acting Secretary to Government, Revenue Department, dated Madras, 12th January 1861, No. 31 :—

SIR,

1. With reference to the Order of Government, dated 29th November 1860, I have the honor to report on behalf of the Income Tax Commissioners, that they are of opinion, that the income derived from the property belonging to the Church of Saint Peter of Royapooram, is devoted entirely to public religious purposes, and that as such it may be exempted from the payment of Income Tax, under Section 133 of Act XXXII of 1860.

2. The Church of Saint Peter of Royapooram was built about the year 1800, by the principal Roman Catholic Boat Owners of Royapooram, and after deducting the cost of constructing the Church residence of officiating Priest, &c., there remained a large sum of money for the endowment of the Church, which was invested in Government Securities.

3. About the year 1830, quarrels arose among the community of Saint Peter's Royapooram, as to the conduct of the officiating Priest and as to the Churchwardenship of the Church. The Government resolved in 1833, that until these disputes could be adjusted, no further collections should be made from the Christian Boat Owners of Royapooram, nor any disbursements allowed on account of Saint Peter's Church, Royapooram. This order was again repeated in 1838, no adjustment of the dispute having been made up to that date. No settlement of the quarrel seems to have taken place up to the present date, and under these circumstances the Church endowment, consisting of investment in Government Securities amounting to 1,29,600 Rupees, as per accompanying list, has remained untouched.

4. The Bonds which are in the names of the Secretary to the Marine Board, and the Master Attendant, Madras, with the exception of the last one, which is in the names of the Superintendent of Marine and the Master Attendant, are lodged for security with the Bank of Madras, the Secretary of which draws the interest as it accrues and places it to the credit of Saint Peter's Church, Royapooram.

5. The other sources of income are Church fees for Christenings, Marriages, Burials, &c., amounting to Rupees 785-9-4 per annum, which sum is wholly expended for the use of the Church, the surplus expenditure as per margin, being defrayed by the congregation. The Church buildings are likewise devoted entirely to Church purposes and no profit is derived therefrom.

Receipts in 1859.
Fees ..... Rs. 785-9-4

Disbursements.	Rs.	A.	P.
Wages... ...	432	0	0
Repairs... ...	138	5	0
Vestment, Candles, Decoration	268	5	9
Sundry expenses.	21	2	0
	859	12	9

No. 490. ORDER THEREON, 30th January 1861, No. 244.

1. The Commissioners report, in the foregoing letter, on an application for exemption from Income Tax put forward by Annáta Appáswámi Mudali on account of certain property pertaining to St. Peter's Church at Royapooram.

2. Besides the buildings and land comprizing the immoveable property of the Church, and a sum below 900 Rupees annually collected in fees and contributions and entirely expended in its services, there is a fund amounting to nearly Rupees 1,30,000 invested in Government Securities, and lodged in the Bank of Madras; and interest accruing from time to time on these Securities is drawn by the Secretary of the Bank and placed to the credit of the Fund, no part being paid out. This arrangement appears to have subsisted since the year 1833, having been then ordered by the Government pending the settlement of certain disputes prevailing among the parties connected with the Church.

Proceedings of the Madras Government, Revenue Department,
30th January 1861.

3. As this Fund appears to be solely *dedicated* to religious public purposes, though not actually *employed*, the Governor in Council under Section 133 of Act XXXII of 1860 resolves to exempt it, in common with the other property of the Church, whether moveable or immoveable, from the operation of the Tax.

4. It will be considered, however, in the Marine Department, whether it is not possible to free the Fund in question from the Government interference which has kept the income from it unemployed for so many years, and to arrange for the application of the income to its proper objects.

(Signed) J. D. BOURDILLON,
Secretary to Government.

R. D.

R. D. No. 244.

Proceedings of the Madras Government
Under date the 30th January 1861.

Read the following letter
from H. Walthew Esqre Secretary
to the Income Tax Commission.

Reports with reference to the order of Government 8/29th November 1860 on behalf of the Commissioners that they are of opinion that the Income derived from the property of St. Peters Church Royapooram is devoted entirely to public Religious purposes and that it may be exempted from the payment of Income Tax under Section CXXXIII of Act XXXII of 1860. and encloses a Memo. of Govt. Securities belonging to St. Peters church Royapooram -

(Here enter 12th January 1861. No. 31)

Ordered 1 The Commissioners report, in the foregoing letter, on an application for exemption from Income Tax put forward by Amata Appáswámi Mudali on account of certain property pertaining to St. Peters Church at Royapooram -

2 Besides the buildings and land comprizing the immoveable property of the church, and a sum below 900 Rupees annually collected in fees & contributions

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=ing to nearly Rupees 30,000 in=
=vested in Government Securities,
and lodged in the Bank of
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~~of which~~ accruing from time to time on these Securities
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13 Copies
The Income Tax Commrs Dispr 31
30 Special Comrs for the Income Tax
13 Board of Revenue
3 Acct Genl
4 ~~Marine~~ Revenue Depts
1 Accountant Appraising Genl

Relating to connected with
St Peters Church at Royapooram
& the exemption from
Income Tax -

(3)

Revenue 1861 Departt.
Pro: of Govt for January 1

No 244

Pro: of the Madras Govt
Dy 30th January 1861.
From Marine Despatch 6th
February 1861 No 331. in Pro
11th Feby No 328.

Income from the
property belonging to the
Church of St Peter of
Royapooram, exempted
from Income Tax -

No 489 to 490