M.R.O. 14—10,000—21-4-32.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 661 — Press — Mis.

386-387

Dated 20-3-1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
20th March 1861.

No. 386. Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Atmakur, 2nd March 1861, No. 5 :—

SIR,

1. I have the honor to forward for submission to the Honorable the Governor in Council copy of a letter from the Rev. Lyman Jewett, Agent to the American Missionary Union, claiming exemption from the Income Tax, for the property of the Baptist Mission situated in this District.

2. The property consists of :—

1 Chapel.

1 Dwelling house with out-houses.

2 School houses, all situated in the Chapel compound.

3. In the matter of the dwelling house it seems to me that Income Tax is justly chargeable. As regards the other property, I beg to recommend that the application be complied with.

From the Rev. LYMAN JEWETT, Agent of the American Baptist Missionary Union, to J. W. B. DYKES, Esq., Commissioner for the Income Tax for the Nellore District, dated Nellore, 19th January 1861.

SIR,

I beg leave on behalf of the American Baptist Missionary Union, to request you to submit to the Honorable the Governor in Council this application for exemption from the Income Tax, under Clause 133 of Act XXXII of 1860, on the Baptist Mission Chapel, and the property connected with it, as the whole of it is employed for and dedicated to religious purposes.

The property consists of :—

1 Chapel.

1 Dwelling house with out-houses.

2 School houses, all situated in the Chapel compound.

The Chapel is used for public religious worship at stated times.

The Dwelling house is for the residence of the Minister in charge of the Chapel.

The School houses are used : one for a Boarding School, the other for a Day School.

No. 387. ORDER THEREON, 20th March 1861, No. 661.

1. Under Section 133 of Act XXXII of 1860, the Governor in Council is pleased to exempt from Income Tax, the immoveable property in Nellore belonging to the American Baptist Missionary Union, as described in the enclosure to the foregoing letter from Mr. Dykes.

2. With reference to the remark in the 3rd paragraph of the Collector's letter, he will be informed that the practice hitherto has been to exempt all property *bonâ fide* used for Mission purposes.

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

No 661.

Under Section 133 of Act XXXII of 1860, the Governor in Council is pleased to exempt from Income Tax, the immoveable property in Nellore belonging to the American Baptist Missionary Union, as described in the enclosure to the foregoing letter from Mr Dykes.

2 With reference to the remark in the 3rd para of the Collector's letter, he will be informed that the practice hitherto has been to exempt all property bona fide used for mission purposes

Fort St Geo:
20th March 1861

To Collector of Nellore
Board of Revenue
~~Accountant General~~

Revenue 1861 Sept 11th
Pro: of Govt for March
No 616

From

The Collector of Kellere

To The Chief Secretary to
Govt
Fort St. George

Dated 7th March 1861

Rec'd 11th
One Enclosure

No 5.

From the Collector of Kellere dated
the 1394 instant

Forwards copy of a letter from
the Revd Lyman Jewett for
submission to the Hon'ble the
Governor in Council, claiming
exemption from the Income tax
for the property of the Baptist
Mission Union

C. 661.20 Inclosed

With the order