M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 889 — Press / ~~Mis.~~

336-337

Dated 19—4—1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 19th April 1861.

No. 336. Read the following Petition of DORACHI AMMAL and ANANTA CHETTI, Trustees to the late WUNNAMALAI AMMAL, to the Right Honorable Sir WILLIAM THOMAS DENISON, K.C.B., Governor in Council, Fort Saint George, dated Madras, 17th April 1861:—

1. That on the death of the late Wunnámalai Ammál your Petitioners were appointed trustees to her estate, and that they have accordingly obtained Probate of the Supreme Court, under date the 27th July 1855. The original of which is herewith submitted for perusal.

2. That from the above Probate your Excellency in Council will observe that the interest on a Government security for Sicca Rupees 2,500, as well as the rent of a house in Yagambareesvarum Covil street, door No. 15, in Peddoo Naick's Pettah, Rupees 4, Anna 1; a godown Rupees 8-12-0, and eight bazars in Rassappah Chetty's street 42 Rupees. Total Rupees 54-13-0 per mensem, or Rupees 657-12-0 per annum, were left to be appropriated for charitable purposes on account of Pagodas named "Mootoocomarasawmy" in Town, "Coduncalesvara" at Coimbadoo, and "Chengulroyasawmy" at Theeroothunee, by which the immense and considerable quantity of food cooked in each of these places, after the ceremony is completed, is given indiscriminately to allay the hunger of the poor and needy.

3. That accordingly your petitioners attended strictly to the injunctions of the generous intentions of the testator, the late Wunnámalai Ammál.

4. That to be more explanatory for the information of Government your petitioners begs leave to state that the said three Pagodas are frequented by persons consisting of upwards of a thousand people daily at each of them, and on the day of festivals upwards of four thousands, to make their prayers. That the fact of the distribution of charity can at all times be borne testimony to not only by this immense crowd of people, but also by many others who are fully aware of the circumstance.

5. That these sums of money suffered no tax whatever until the introduction of the Income Tax, the Assessor of which called upon your petitioners to fill up a schedule furnished by him showing the amount of income received by them on account of the estate in question.

6. That your petitioners in due obedience returned the schedule after entering in it the different items above mentioned, together with a letter from them to the Assessor on the 10th December last, praying to obtain sanction of the authority to exempt the amount received by them from levying the tax under Section 133 of the Act XXXII of 1860, on the ground that it is applied purely for charities, that being favored with no reply, your petitioners addressed on 19th idem, the Commissioners, Messrs. Hall and Ellis, soliciting their kind reference to the subject, to which they received an answer not what they anticipated.

7. That your petitioners as trustees are deeply interested to carry out the benevolent wishes of the testator, whose object was charity, and fully impressed with a conviction that the British Government, is distinguished with a similar intention, and it may be added a great deal more than that, your petitioners approach your Excellency in Council by stating that if the tax be imposed, the charity must naturally suffer in extent hitherto bestowed by the diminution of the present receipt; and, therefore, they respectfully and humbly pray that your Excellency in Council will be pleased to issue such orders as may be necessary that the Commissioners of the Income Tax will grant the exemption solicited; for which your petitioners shall, as in duty bound, ever pray.

No. 337. ORDER THEREON, 19th April 1861, No. 889.

Referred, with original enclosure, to the Presidency Income Tax Commissioners for report.

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

Rec.d 1861 Septr.
Rec.d of Govt for April
Rs 938-

From,

Khozachee Kumár
and Ananta Náik
Trustees to the late
Khománala Kumár.

Dated 17th April
Rec.d 17th 1861-
Rs -

Enl 1.
From the Secy to the Income Tax
Commrs 13th & 20th April 61 Cir. Nos 100 &
on Rs 7th May No. 1007.

Soliciting that
certain sums of money de-
voted purely for charitable
purposes may be exempted
from Income Tax.-

No 889- 19th April 61

With an Order

No 336 & 337.

Rs 889.

Referred, with origi-
nal enclosure, to the Presidency
Income Tax Commissioners for
report.

Sd/-
Sec.y to Govt
19th April 1861

Lieut
To Chief to the President Income
Tax Comrs with Original Encl.
Copy.