

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 967

Press
Mis.

488. 489

Dated

30. 4. 18 61.

Not to be folded or roughly handled

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

No. 488. Read the following letter from F. WALTHER, Esq., Secretary to the Income Tax Commission, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 20th April 1861, No. 51:—

SIR,

1. I am directed by the Commissioners to acknowledge the receipt of the Government Order, No. 783, dated 8th April 1861, forwarding a copy of a letter addressed to the Chief Secretary to Government, by Messrs. Boyson and Miller, on behalf of the Trustees of the Charities of Calasunthy Cuttalay of Stree Aroonachella Easwara Sawmyar Pagoda at Teroovannamalay, and Mahaswara Pooja of Pundara Sunnady of Teroovannamalay.

2. These Trustees claim, under Section 133 of Act XXXII of 1860, that certain Government securities detailed in Messrs. Boyson and Miller's letter, should be exempted from Income Tax.

3. Messrs. Boyson and Miller are in error in stating that one of the Trustees had appeared before the Income Tax Commissioners, and satisfied them as to the claim to exemption.

4. When the President received the Order of Government, dated 12th February 1861, No. 340, calling for a report on this claim, Messrs. Boyson and Miller were requested to send some one of the Trustees of the Charities to the Income Tax Office, to afford information on the subject of their claim.

5. In accordance with this request, M. Sabapathy Mudali attended on the 22nd February last, and explained that the Promissory notes were the investment of certain sums subscribed by their ancestors, and that he and his fellow Trustees devote the interest of this fund, to the performance of the religious ceremonies known as Calasunthy Cuttalay, and Mahaswara Pooja in the Pagoda at Teroovannamalay, in accordance with the intention of their relatives.

6. Upon its being pointed out to the Trustee, that the funds subscribed by individuals for the performance of specified religious ceremonies, could not be considered as devoted to a public religious purpose, he stated that he and his co-trustees were prepared to make over their funds entirely to the Pagoda of Stree Aroonachella Easwara Sawmyar at Teroovannamalay, and that he would bring proof of this transfer upon its completion.

7. M. Sabapathy Mudali appeared again on the 17th April, and stated that this transfer has not yet been made. He was then informed that until the funds are made over to the Pagoda, the Commissioners consider them as devoted to a private religious purpose and as such, not exempt under Section 133 of Act XXXII of 1860.

No. 489. ORDER THEREON, 30th April 1861, No. 967.

From the foregoing report it appears that the Government Securities referred to in the Orders of 12th February and 8th April last, Nos. 340 and 783, Revenue Department, cannot be considered the property of the Pagodas mentioned in Messrs. Boyson and Miller's letters of 7th February and 3rd April last, and the Government are therefore unable to exempt them from Income Tax, under Section 133 of Act XXXII of 1860.

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

in accordance with the intention of their
relatives.

6 Upon its being pointed out to
the Trustee, that the funds subscribed
by individuals for the performance of
specified religious ceremonies, could not
be considered, as devoted to, a public
religious purpose, he stated that he, and
his co-trustees were prepared to make
over their funds entirely to the Pagoda
of Sree Arunachella Sasthara Sivan-
ar, at Tiruvannamalai, and that he
would bring proof of this transfer upon
its completion.

7 Mr. Salapathiy Moodelly ap-
peared, again, on the 17th April, and stated
that this transfer has not yet been
made. He was then informed that until
the funds are made over to the Pagoda,
the Commissioners consider them as de-
voted to a private religious purpose, and
as such, not exempt under Section 133 of
Act XXII of 1860.

I have the honor to be
Your Most Obedient Servant

W. A. H. H.
Secretary

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8 Feb 4/4 - 120 - 121.
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From the foregoing report it appears
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