M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 106 Press ~~Mis.~~

209. 210

Dated 25 — 1 — 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 25th January 1862.

No. 209. Read the following Proceedings of the Madras Government in the Financial Department, dated 9th December 1861, No. 615 :—

Referring Mr. Grant's application to exempt from Income Tax the interest due on a Bond belonging to T. Vedadreesadasam Moodeliar, and appropriated for the maintenance of a Choultry at Teroocoolecoondrum, in the Chingleput District. (Vide Financial Proceedings, 9th December 1861, Nos. 37—39.)

No. 210. ORDER THEREON, 25th January 1862, No. 106.

Recorded : the exemption solicited having been already granted in G. O. 4th January 1862 No. 2, Revenue Department.

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

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers :—

From W. GRANT, Esq., Agent to T. Vedadreesadasam Moodeliar; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 5th November 1861.

I beg respectfully to submit the following particulars for the consideration and orders of Government.

2. On the 26th September last, I forwarded to the Sub-Treasurer a Bill for Rupees 1,400 drawn by T. Vedadreesadasam Moodeliar, being the interest due for the past year on an obligation Bond between his grand-father T. Ramalingum Moodeliar and the late East India Company, dated 18th September 1804, a printed copy of which is herewith submitted for the inspection of Government. The Sub-Treasurer after urging various objections to the payment of the money, finally declared that he could not pay it without the instructions of Government.

Enclosure No. 1.

Enclosure No. 2.

See Enclosure No. 3.

3. It will be observed that the chief objection raised by the Sub-Treasurer is the want of adequate proof of the heirship of T. Vedadreesadasam Moodeliar to his late father, T. Soolochenum Moodeliar. On this point, I beg respectfully to submit that the certificate of the Collector of Tinnevelly to which the Sub-Treasurer alludes, and on which his predecessors have acted for the last 10 or 12 years, is sufficient proof of such heirship, more particularly as no other claimant has appeared during the above long period, and no reason has existed for doubting the fact. Since the above correspondence took place, I have received a letter from T. Vedadreesadasam Moodeliar in which he desires me to solicit the attention of Government to their Order, dated 26th May 1856, No. 781, P. W. D., wherein he is spoken of as "the only son of the late Soolochenum Moodeliar," and also to a report from the Collector of Tinnevelly to the Board of Revenue, dated 23rd June 1855, in paragraph 6 of which he is stated to be the only legitimate son of his father.

4. Under these circumstances, I beg that the Government will be pleased to authorize the Sub-Treasurer to pay the bill; and as the money is appropriated to the maintenance of a Choultry at Teroocoolecoondrum in the Chingleput District, I further pray that it be exempted from Income Tax.

5. The early orders of Government on this subject are respectfully solicited as the operations of the Choultry are likely to be suspended, if funds are not immediately supplied to its Manager.

———

P. S.—It is requested that enclosures Nos. 1 and 2 may be returned after orders have been passed on this letter.

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Ordered to be forwarded to the Acting Government Soliciter for the opinion of the Advocate General.

(Signed) T. PYCROFT,
Chief Secretary.

FORT SAINT GEORGE,
14th November 1861.

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From JOHN MILLER, Esq., Acting Government Solicitor, Madras; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 21st November 1861, No. 805.

Dated 14th November 1861, and endorsed on Mr. W. Grant's letter to Government, dated 5th idem.

1. I have the honor to acknowledge the Order of Government noted in the margin and the papers which accompanied it.

2. I submitted them and the correspondence which I had subsequently obtained from you for the consideration of the Advocate General, and now forward a copy of his opinion.

3. I likewise return the Order, papers and correspondence above noted.

COPY—OPINION.

I am of opinion that the interest which the Sub-Treasurer objects to pay ought to be paid.

2. I really do not understand the objections, assuming the printed copy of the Indenture of the 18th September 1804 to be genuine. The interest is clearly payable to some one, as heir to T. Ramalingum Moodeliar, unless he has otherwise appointed by will or special assignment, which it is not suggested that he has done.

3. It is true that the papers before me, though shewing that the Collector of Tinnevelly as the local authority, (and therefore likely to be best informed) and the Government afterwards have recognized T. Vadadreesadasam Moodelly as the only legitimate son, and therefore the heir of Soolochenum Moodelly, contain no proof that Soolochenum was the son or heir of T. Ramalingum Moodeliar, the party to the original Indenture of 1804. If this is the ground of the Sub-Treasurer's objection (which is not clearly stated) and if he has good information that Soolochenum was not Ramalingum's heir, the objection is no doubt a good one—but the Sub-Treasurer does not say he has any such information, and if he by his objection compels Vadadreesadasam to bring a suit against Government, Government would certainly be condemned in costs on Vadadreesadasam's proving the fact, and shewing that Government now disputed his title for the first time, without any proof to sustain their objection, after they had recognized his title for several years.

4. It is true, as the Sub-Treasurer says, that the fact—assuming it to be a fact—of interest having been paid on insufficient authority for 8 or 10 years is not a sufficient ground for his continuing to pay it—certainly not, but the previous recognition throws entirely on him the onus of shewing that the authority was insufficient—and if Vadadreesadasam be Soolochenum's only legitimate son, as the Collector of Tinnevelly and the Government of Madras have expressly acknowledged him to be then, I am of opinion that the authority was not insufficient.

5. I do not know what Mr. Balmain means by "Documents constituting an heir entitled to "receive interest." In the case of the only son of a Hindoo there is no necessity for any document.

6. As to the Stamp, if Vadadreesadasam or his Attorney choose to pay for it, well and good; but the power of Attorney if executed in a Foreign State as is alleged to be the case here is good without it, and the objection would be untenable in a Court of Law.

(Signed) THOS. SYDNEY, SMYTH,
Advocate General.

21*st November* 1861.

(True Copy.)
(Signed) JOHN MILLER,
Acting Government Solicitor.

ORDER THEREON, 9th December 1861, No. 615.

Resolved, that the opinion of the Advocate General be communicated to the Sub-Treasurer for his information and guidance, and that the Agent to T. Vedadreesadasam Moodeliar be informed, in reply to his letter of the 5th instant, that the Sub-Treasurer has been instructed to pay the interest due on the Bond referred to.

2. Mr. Grants's request that the interest payable on the Bond, which is applied to the maintenance of a Choultry, may be exempted from the Income Tax, will be considered in the Revenue Department.

(True Extract.)

Chief Secretary.

To the Sub-Treasurer.
" Revenue Department.
To Mr. W. Grant, B. A., Agent to T. Vedadreesadasam Moodeliar, } with enclosures Nos. 1 and 2.

Exd. T. O'Connor.

P.W. 27th May/68 No 71-72

Revenue 1862 Dept

Pro: of Govt for January/62

Pro: of Govt in the

Financial Dept

Date 9th December 1861

Received 11th — do —

No 615

Referring to Govt application to exempt from Income Tax the Interest due on a Bond belonging to D. Nadadrisa & Sabani Woodelias and appropriated for the maintenance of a Church at Pirococo in the Chingleput District.

No 109 - 25 Jany/62.

Withdrawn

No 209 & 210

No 106.

Recorded: the exemption solicited having been already granted on G.O. 4th January 1862 at No 2 R.D.

From Fort St George

25th January/62

Copy to the Financial Dept Dept 27