M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1291	Press ~~Mis.~~
167-168	
Dated 12 - 6 - 18 62.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 12th June 1862.

No. 167. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated the 17th April 1862, No. 2,925:—

From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, Revenue Department, to the Secretary to the Government of India, Financial Department, No. 579, dated 15th March 1862.

I am directed by His Excellency the Governor in Council to forward copies of the Proceedings of this Government, marginally noted, together with the papers alluded to therein, as furnishing the information called for in the Resolution of the Government of India, under date the 18th February last, No. 1,246, Financial Department.

7th October 1861, No. 1,941.
1st November ,, ,, 2,098.

Proceedings of the Madras Government, Revenue Department.

Read the following letter from A. J. ARBUTHNOT, Esq., Director of Public Instruction, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, No. 1,711, dated Kunúr, 11th September 1861.

1. I have the honor to request that the Securities belonging to the Conolly Scholarship fund, as well as such sums as may be hereafter invested in Securities for the purposes of that fund, may be exempted from the payment of Income Tax. The object of the fund, which is strictly educational, is stated in the annexed extract from my letter of the 2nd November 1858, recorded in the Extract from the Minutes of Consultation, under date the 17th of the same month.

2. The assets of the fund according to the last accounts are Rupees 8,200, invested in Government Securities, and a cash balance of Rupees 2,077-13-4, which is about to be invested.

Extract from a letter from the Director of Public Instruction, to the Chief Secretary to Government, No. 614, dated 2nd November 1858.

2. It will be seen from these papers that a subscription amounting to upwards of Rupees 7,000, and to which all classes of the community have contributed, has been raised for the purposes of the Memorial and has been applied to the endowment of two Scholarships, to be designated the Conolly Scholarships, and to the erection of a Tablet to the memory of Mr. Conolly, which has been placed in Saint George's Cathedral at Madras.

N. B—This sum has been considerably increased by interest on the money invested.

3. Two Scholarships have been founded, one of Rupees 9 per mensem, tenable in the Provincial School at Calicut, and another of Rupees sixteen per mensem, or such larger sum as may be available, tenable in the Presidency College at Madras. But Scholarships are restricted to persons born in Malabar. The necessary arrangements have been made for their payment and for vesting the funds belonging to the endowment in the name of the Director of Public Instruction for the time being. The first examination for the junior Conolly Scholarship was held at Calicut in July 1857, and the Scholarship was awarded to Ramen Nair, a pupil in the Provincial School. The senior Scholarship has not yet been awarded, no Natives of Malabar having as yet presented themselves at the University Entrance Examination; but it is hoped, as the standard of instruction in that District is gradually raised, this Scholarship will prove of use, both as a stimulus to education in Malabar, and as a means of enabling some of the most proficient students to profit by the higher standard of instruction afforded in the Presidency College.

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Proceedings of the Madras Government, Revenue Department, 12th June 1862.

ORDER THEREON, 7th October 1861, No. 1,941.

Referring to ruling No. 120, "Income Tax Manual," the Governor in Council resolves to declare the "Conolly Scholarship Fund" exempt from Income Tax.

To the Director of Public Instruction.
,, President Income Tax Commission.
,, Special Commissioner of Income Tax.
,, Board of Revenue.
,, Accountant General.

Proceedings of the Board of Revenue, No. 4,483, dated 16th August 1861.

Read the following letter from V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, No. 40, dated 1st August 1861.

1. Under the provisions of Section 133, Act XXXII of 1860, I have the honor to report upon the claim for exemption from Income Tax, made by Ganapathy Iyen of Madura.

2. The above individual has erected a terraced Chuttrum in the Nooth Marret's street at Madura, and a water pandal, or a small terraced building in the high road No. 4, in the limits of Sengolum village, at a distance of two miles from Madura, at his own expense. Twelve travellers are daily fed in the Chuttrum, and during the hot weather people passing along the road are supplied with water in the water pandal.

3. To meet the charges referred to above and pay of the establishment, Ganapathy Iyen in question has endowed both institutions with the lands, &c., specified in the annexed list. Moreover, certain fixed amount is paid by him monthly for the charity, the income of the lands being insufficient to cover the charges.

4. Under the foregoing circumstances, I consider the income derived from the lands specified is solely devoted to public charity, and therefore beg to recommend that the tax of Rupees 2-9-0 assessed thereon, may be remitted to the party.

List of lands, &c., the income of which have been appropriated by Ganapathy Iyen, for his Chuttrum, &c.

Names of the Villages in which the land, &c., are situate.	Description and extent of the land.	Rent payable to Government.
		RS. A. P.
Anniandol in Shevagungah	Cocoanut Tope, Punjah Coorookums 6	... 5 13 0
Tutticolum in do.	do. 4	... 2 12 0
Attekurry in do. ...	do. 12	... 7 10 2
Do. in do. ...	Nunjah Chayees 4-13, Punjah Coorookums 3-8	... 14 7 11
Muriapanjam in do. ...	Nunjah seed land cols. 19 and odd.	.. 26 6 0
Serucodi in do. ...	Nunjah Chayees 3-2	... 2 6 10
Puddoocolum in Molur Táluq...	Do. Cawnies 18-9¼	... 64 14 4
Ravoottapoliem in Madura Táluq	Punjah Coolies 1-2	... 5 5 11
	Total ...	129 12 2
One-third of the tax taken as profit...		43 4 1
Rent of the Chuttrum on which it may let for a year...		23 5 8
	Total ...	66 9 9
	Assessment thereon, 3 per cent...	1 15 0
	do.	0 10 0
		2 9 0

Proceedings of the Madras Government, Revenue Department, 12th June 1862.

The Collector will please to ascertain and report whether any deed of endowment has been executed, or whether the continuance of the charity is dependant on the pleasure of the founder.

Proceedings of the Madras Government, Revenue Department.

Read the following Proceedings of the Board of Revenue, dated 11th October 1861, No. 5,542.

Read again letter from the Collector of Madura, dated 1st August 1861, No. 40. (In Cons. 6th August 1861, No. 4,929.)

Read also the following letter from the same Officer, dated 9th September 1861, No 46:—

With reference to the Board's Proceedings, No. 4,483, dated 16th August 1861, directing to report whether any deed of endowment has been executed, or whether the continuance of the charity referred to therein is dependant on the pleasure of the founder Ganapathy Iyen, I have the honor to inform you that the above individual states that he executed no specific deed for the endowment, but all the documents or the deeds of sale of the property have been obtained in the name of the institution.

Ordered, that the above correspondence be submitted to Government, with the Board's recommendation that, under the circumstances stated, Ganapathy Iyen's charitable endowment be exempted from Income Tax.

ORDER THEREON, 1st November 1861, No. 2,098.

Under Section 133, Act XXXII of 1860, the Governor in Council is pleased to exempt from Income Tax the landed endowment specified in Mr. Levinge's letter of 1st August last, No. 40, as having been made by Ganapathy Iyen for the charitable public purpose of supporting a Chuttrum and water pandal at Madura.

To the Board of Revenue.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 17TH APRIL 1862.

RESOLUTION.

The explanations furnished in the documents forwarded with the above letter, appear to the Governor General in Council to be satisfactory. His Excellency in Council is accordingly pleased to confirm the orders of the Madras Government authorizing the exemption of the "Conolly Scholarship Fund" and the "Chuttrum and Water Pandal" from Income Tax.

Ordered, that a copy of the above be sent to the Government of Madras, for information, in reply to the foregoing letter.

Ordered, also, that a copy of the above orders be forwarded to the Deputy Auditor and Accountant General, Madras, for information and guidance.

(A true Extract.)

(Signed) C. BERNARD,
Under-Secretary to the Government of India.

No. 168. ORDER THEREON, 12th June 1862, No. 1,291.

Ordered to be recorded.

(Signed) P. P. HUTCHINS,
Acting Deputy Secretary to Government.

Revenue 1862 Oct^r
Pro: of Govt for 2 June.
N^o 1130.

Pro: 7 October 61 N^os 97-98
" 1 November " " 25-26.

Extract from the Pro=
of the Govt of India
in the Finan^l Dep^t.

Dated 17^th Oct^r 1862.
Receive d 17^th May

N^o 2925.

Forwarding for
information copy of Re-
-solution of Sup^r Govt^t con-
-firming the Orders of
the Madras Govt^t authori-
-zing the exemption of
the "Conolly Scholarship
Fund", and of the "Chut-
-trum and Water Pundal"
from Income Tax.

N^o 1291 - 12 June

WM

RECEIVED

N^o 167 + 168.

19 May & 22^d

N^o 1291-

Govt Dep^t St George
12^th June 1862.