M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1768 — Press / Mis.

261. 262

Dated 20.8.1862

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 20th August 1862.

No. 261. Read the following Proceedings of the Board of Revenue, dated 4th August 1862, No. 5,048:—

Read again letter from the Collector of Malabar, dated 14th June 1862, No. 238, submitting an application from the Roman Catholic Bishop of Malabar and Canara, requesting that certain property may be exempted from the Income Tax.

(In Cons. 20th June 1862, No. 3,799.)

Read also the following letter from the same Officer, dated 17th July 1862, No. 254:—

1. With reference to the Board's Proceedings dated 5th instant, No. 4,343, I have the honor to state that Income Tax was collected on the interest accruing on the Promissory Note in question, as it was inadvertently omitted to be entered in the list of property which was exempted from taxation by Government Order dated 11th June 1861, No. 1,177. The cause appears to have been that the Note stood in trust in the name of the late Mr. J. L. Platel.

Dated 16th July 1862. 2. I beg to enclose copy of a letter from the Roman Catholic Bishop on the subject.

ENCLOSURE No. 1.

From the Right Reverend F. MICHAEL ANTHONY, Roman Catholic Bishop and Vicar Apostolic of Malabar and Canara, to G. A. BALLARD, Esq., Collector of Malabar, dated Calicut, 16th July 1862.

SIR,

With reference to the concluding part of the Proceedings of the Board of Revenue dated 5th instant, which accompanied your letter of the 14th idem, I have the honor to explain that the Promissory Note therein alluded to, was inadvertently omitted to be entered in the list of property which has been exempted from taxation from the fact that it stood in trust in the name of the late Mr. J. L. Platel, and it was endorsed over by the Administrator to his Estate, to the Vicar of the Roman Catholic Church of Calicut, for the time being of which I was not aware, as I was then at Mangalore.

(True Copy.)

(Signed) G. A. BALLARD, *Collector.*

1. Ordered to be submitted for the consideration and orders of Government.

2. With the first letter above recorded, the Collector of Malabar forwarded an application from the Roman Catholic Bishop of Malabar and Canara for the exemption from Income Tax of the interest accruing on the Government Promissory Note No. 32,042, for Rupees 500, of the 4 per Cent. Loan of 1854-55 belonging to the Church at Calicut, and for the refund of Rupees 1-2-0 Income Tax already deducted therefrom; but as Government had already, in their Order dated 11th June 1861, No. 1,177, authorized the exemption from the operation of the above tax, of several properties (a list of which is recorded in that Order) belonging to the Malabar and Canara Roman Catholic Mission, the Collector was called upon to state the reason of the present application. From his reply it appears that the Promissory Note in question was through inadvertence omitted from the list originally forwarded; and as the interest accruing on it is stated to be devoted to defray the expenses of the Church at Calicut, the Board recommend that the Bishop's application be complied with.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 262. ORDER THEREON, 20th August 1862, No. 1,768.

Ordered accordingly. The tax already collected, viz., (Rupees 1-2-0) one and Annas two will be refunded.

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

No. 4,343.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th July 1862.

Read the following letter from G. A. BALLARD, Esq., Collector of Malabar, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Calicut, 14th June 1862, No. 238:—

1. I have the honor to enclose a letter addressed to me by the Roman Catholic Bishop of Malabar and Canara*, requesting that the sanction of Government may be obtained for the exemption from Income tax of the Interest accruing on a Government Promissory Note of the 4 per Cent. Loan of 1854-55 belonging to the Church at Calicut, and for the refund of Rupees 1-2-0 Income tax already deducted therefrom.

* Dated 2nd June 1862.

No. 32,042 for Rupees 500.

2. The interest accruing on the note in question is stated to be devoted to defray the expenses of the Church.

3. The proceeds of all the other property belonging to the Roman Catholic Churches in Malabar and Canara have, as I am informed, been exempted from Income tax by Order of Government, dated 11th June 1861, No. 1,177, and I would therefore request authority to return the Rupees 1-2-0 collected.

ENCLOSURE No. 1.—Letter.

The Board request to be informed why Income tax was collected on the Interest in question, if, as would seem to be the case, the capital is included in the list of property which was exempted from taxation by the Government Order, dated 11th June 1861. If it was not so included explanation should be afforded of the omission.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To G. A. Ballard, Esq., Collector of Malabar.

Exd. J. Wright.

Requesting explanation in regard to the Collection of Income tax on interest accruing on a Government Promissory Note belonging to the Roman Catholic Church at Calicut.

No. 4,343.

Dated 5th July 1862.

Rev-220/62

1862. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Requisition for the Proceedings of the Board of Revenue dated 4th August 1862, No. 5048.

No. 5,048.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th August 1862.

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(In Cons. 20th June 1862, No. 3,799.)

Read also the following letter from the same Officer, dated 17th July 1862, No. 254 :—

1. With reference to the Board's Proceedings dated 5th instant, No. 4,343, I have the honor to state that Income tax was collected on the interest accruing on the Promissory Note in question, as it was inadvertently omitted to be entered in the list of property which was exempted from taxation by Government Order dated 11th June 1861, No. 1,177. The cause appears to have been that the Note stood in trust in the name of the late Mr. J. L. Platel.

Dated 16th July 1862.

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(True Copy.)

(Signed) G. A. BALLARD, Collector.

1. Ordered to be submitted for the consideration and orders of Government.

2. With the first letter above recorded, the Collector of Malabar forwarded an application from the Roman Catholic Bishop of Malabar and Canara for the exemption from Income tax of the interest accruing on the Government Promissory Note No. 32,042, for Rupees 500, of the 4 per Cent. Loan of 1854-55 belonging to the Church at Calicut, and for the refund of Rupees 1-2-0 Income tax already deducted therefrom; but as Government had already, in their Order dated 11th June 1861, No. 1,177, authorized the exemption from the operation of the above tax, of several properties (a list of which is recorded in that Order) belonging to the Malabar and Canara Roman Catholic Mission, the Collector was called upon to state the reason of the present application. From his reply it appears that the Promissory Note in question was through inadvertence omitted from the list originally forwarded; and as the interest accruing on it is stated to be devoted to defray the expenses of the Church at Calicut, the Board recommend that the Bishop's application be complied with.

(True Copies and Extract.)

Secretary.

To A. J. Arbuthnot, Esq., Acting Chief Secretary to Government.

Copy to G. A. Ballard, Esq., Collector of Malabar.

Exd. J. Wright.

Rev 11th June/61 Nos 102 & 103

Rev. 1862 Department.

Rec.d of Govt. for August

No. 2220.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 4th *August* 1862.
Despatched. 6
Received. 7th.
2-1- with 10 Encl.
Returned

No. 5,048.

Submitting letters from the Collector of Malabar forwarding an application from the Roman Catholic Bishop of Malabar, and Canara, with the Board's recommendation, that the Bishop's application for exemption, from Income Tax of a Government Promissory Note belonging to the Church at Calicut, be complied with.

Nos 261 & 262.

Nos 1768/29 August

William order

No 1768

Ordered accordingly. The tax already collected viz; Rs 1-2- One and annas two will be refunded.

W. H.

8/8/62

14 Ls Boards of Revenue Desp.h Rec.d with 1 Orig.l Enclosures

3 Accountant General

3 Civil Paymasters

Lt. Col. Stone
20th Aug.t 1862