M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2336

Press
~~Mis.~~

18-19

Dated 1—11—1862

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, *1st November* 1862.

No. 18. Read the following Proceedings of the Board of Revenue, dated 21st October 1862, No. 6,995 :—

Read again Board's Proceedings, dated 17th February 1862, No. 1,116.

Read also the following letter from the Acting Collector of Vizagapatam, dated 15th September 1862, No. 61.

1. With reference to the Proceedings of the Board of Revenue, dated 17th February last, No. 1,116, sanctioning a refund of Rupees 12-8-0, being Income Tax levied on the interest of certain Government Promissory Notes in the custody of one K. Soobramhanyam of this District, I have the honor to inform you that the Acting First Assistant Accountant General objects to the exemption inasmuch as it was not sanctioned by the local Government agreeably with the "Summaries of Constructions of Income Tax Acts No. 159, paragraph 2."

2. By a Memorandum dated 31st July last, from the Officiating Assistant Accountant General of Fort William the sanction of the Supreme Government is stated to be necessary.

3. The objection of the Acting First Assistant Accountant General seems correct, but the objection in the 2nd paragraph seems untenable under Section 133 of Act XXXII of 1860. I beg however to refer the question for orders. The letter and Memorandum above referred to are herewith forwarded for reference, and I request they may be returned when no longer required.

ENCLOSURE No. 1.

From J. MACKEY, Esq., Acting First Assistant Accountant General, to A. V. NURSING ROW, Deputy Collector, Vizagapatam, dated 30th August 1862, No. 295.

In reply to your letter of the 16th instant, I am directed to inform you that the second clause of No. 159 of the Summaries of Constructions of the Income Tax Acts of 1860, published in the Gazette of the 23rd August 1861, directs that the local Governments should not pass a *General* Order in exempting the property of all Hindoo and Mahomedan Religious and Charitable Institutions; from this it is inferred that special orders should be passed by the local Governments in every individual case. You will therefore be good enough to obtain the sanction of this Government for the exemption in question.

ENCLOSURE No. 2.

Memorandum.

From GOVIND DUTT, Officiating Assistant Accountant General, to the Officer in charge of the Treasury, Vizagapatam, dated 31st July 1862, No. 1,269.

With reference to your Interest Register of the 4 per cent. Loan of 1832-33 and 1842-43 for the month of May 1862, I am directed by the Accountant General to request that under Section 133 of the Income Tax Act, you will require the production of the orders of the Supreme Government in the Financial Department in approval of the exemptions of Income Tax assessment allowed by the local Government in regard to the Government Securities belonging to Dasary Sunnasy, Attorney to Cadamy Chetty, Soobaramaniam, Attorney to Pulverty Chullamule.

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1. Ordered that the above papers be submitted to Government.

From Government dated	31st August	1860,	No. 1,484
Do.	19th Sept.	do.	„ 1.651
Do.	24th Nov.	do.	„ 2,236

2. Under the orders and rulings noted in the margin, the Board have hitherto held that as a general rule special sanction for exempting the religious and charitable endowments of Hindu and Mussulman institutions from Income Tax was not needed, but as it appears that the sanction not only of the Local Government, but also of the Supreme Government is required by the Account Department under orders from Bengal, to enable them to pass such exemptions in the case of Interest on Government Promissory Notes belonging to such endowments, the Board recommend that in the present instance the necessary sanction be granted and confirmation obtained.

2. They would at the same time suggest that all confirmations by the Supreme Government of exemptions sanctioned by the Local Government which they understand have been periodically received, be communicated to the Collectors concerned.

(True Copies and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

Proceedings of the Madras Government, Revenue Department,
1st November 1862.

No. 19. ORDER THEREON, 1st November 1862, No. 2,336.

	S. RS.
Loan of 1828-29, No. 286	100
Do. „ „ 25	100
Do. 1832-33, „ 7,957	500
	700 at
Company's Rupees 106-8 per 100 Sicca Rupees....	745 8 0
Loan 1842-43 No. 6,826	700 0 0
Do. 1854-55 „ 5,010 of 44,332....	7,500 0 0
Total..	8,945 8 0

1. Under Section 133 of Act XXXII of 1860, the Governor in Council is pleased to exempt from Income Tax that portion of the interest paid on the Government Promissory Notes noted in the margin, and in the possession of K. Subramaniam, which is spent for general charitable purposes, viz., Rupees 306, as long as this sum is devoted to such purposes. This proceeding will be reported to the Government of India in the usual quarterly Statement.

2. The orders of the Government of India on the quarterly Statements of exemptions from the Income Tax will hereafter be communicated to the Collectors through the Board of Revenue as suggested by them in paragraph 2.

(Signed) A. J. ARBUTHNOT,

Chief Secretary.

No. 1,116.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th February 1862.

Read the following letter from E. G. R. FANE, Esq., Collector of Vizagapatam, to W. HUDLESTON, Esq , Secretary to the Board of Revenue, Madras, dated 3rd February 1862, No. 8 :—

Loan of 1828-29, No. 286 Sicca Rupees	100		
Do. do. „ 25 „ „	100		
Do. 1832-33, „ 7,957 „ „	500		
	700 at		
Company's Rupees 106-8-0 per 100 Sicca Rupees..............................	745	8	0
Loan 1842-43, No. 6,826 Co.'s Rupees.	700	0	0
Do. 1854-55, „ 5,010 of 44,332 do.	7,500	0	0
	8,945	8	0

1. I have the honor to report to the Board a claim put forward by K. Subramhanyam for exemption from Income tax leviable on interest of Government Promissory Notes as per margin, amounting to Rupees 357-13-0.

2. The notes in question form a portion of an endowment made for the support of an almshouse or chuttrum, and the expenses of the worshipping of two idols in a temple about ten miles from Vizagapatam by the late Vaidyanadum, a native of that town, 'but who died at Calcutta, appointing the applicant's father an executor.

3. The will has been produced before me; it was duly registered in the Supreme Court of Judicature of Fort William, and shows the endowment to have really been made. I have also satisfied myself from other sources that the proceeds of the Government paper in question are appropriated for the purpose intended by the testator. As however, the sum devoted for offerings to the idols is of a personal nature, I beg to recommend the exemption in respect only to the portion spent for general charitable purposes, *i. e.*, for the chuttrum alone, which has been ascertained to amount to Rupees 306-0-0. I therefore request that the Board will obtain the sanction of Government for exempting this sum from Income tax under Section 133 of Act XXXII of 1860.

4. I also request the sanction of the Board for refunding the Income tax, Rupees 12-8-0, collected on the interest paid on the 24th January 1862, pending the orders of Government for exemption.

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1. The Board consider that the Collector is himself competent to exempt the income in question under the general ruling of Government, exempting all endowments of native religious and charitable institutions of a public character.

2. They sanction the refund of Rupees 12-8-0, Income tax already collected in this case, should the Collector's abatement render it necessary.

(A true Copy and Extract.)

(Signed) **W. HUDLESTON,**

Secretary.

To E. G. R. Fane, Esq., Collector of Vizagapatam.

Copy to F. Lushington, Esq., Acting Accountant General.
„ to W. J. Raynor, Esq., Officiating Civil Paymaster.

Exd. J. Wright.

Copy to D. F. Carmichael, Esq., Acting Collector of

No. 6,995.

Proceedings of the Board of Revenue, dated 21st October 1862.

Read again Board's Proceedings, dated 17th February 1862, No. 1,116.

Read also the following letter from the Acting Collector of Vizagapatam, dated 15th September 1862, No. 61.

1. With reference to the Proceedings of the Board of Revenue dated 17th February last, No. 1,116, sanctioning a refund of Rupees 12-8-0, being Income tax levied on the interest of certain Government Promissory Notes in the custody of one K. Soobramhanyam of this District, I have the honor to inform you that the Acting 1st Assistant Accountant General objects to the exemption inasmuch as it was not sanctioned by the local Government agreeably with the "Summaries of Constructions of Income Tax Acts No. 159, paragraph 2."

2. By a Memorandum dated 31st July last, from the Officiating Assistant Accountant General of Fort William the sanction of the Supreme Government is stated to be necessary.

3. The objection of the Acting 1st Assistant Accountant General seems correct, but the objection in the 2nd paragraph seems untenable under Section 133 of Act XXXII of 1860. I beg however to refer the question for orders. The letter and Memorandum above referred to are herewith forwarded for reference, and I request they may be returned when no longer required.

Enclosure No 1.

From J. MACKEY, Esq., Acting 1st Assistant Accountant General, to A. V. NURSING ROW, Deputy Collector, Vizagapatam, dated 30th August 1862, No. 295.

In reply to your letter of the 16th instant, I am directed to inform you that the 2nd Clause of No. 159 of the Summaries of Constructions of the Income Tax Acts of 1860, published in the Gazette of the 23rd August 1861, directs that the local Governments should not pass a *General* Order in exempting the property of all Hindoo and Mahomedan Religious and Charitable Institutions; from this it is inferred that special orders should be passed by the local Governments in every individual case. You will therefore be good enough to obtain the sanction of this Government for the exemption in question.

Enclosure No. 2.

Memorandum.

From GOVIND DUTT, Officiating Assistant Accountant General, to the Officer in charge of the Treasury, Vizagapatam, dated 31st July 1862, No. 1,269.

With reference to your Interest Register of the 4 per Cent Loan of 1832-33 and 1842-43 for the month of May 1862, I am directed by the Accountant General to request that under Section 133 of the Income Tax Act, you will require the production of the orders of the Supreme Government in the Financial Department in approval of the exemptions of Income tax assessment allowed by the local Government in regard to the Government Securities belonging to Dasary Sunnasy, Attorney to Cadamy Chetty Soobaramaniam, Attorney to Pulverty Chullamule.

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1. Ordered that the above papers be submitted to Government.

From Government	dated 31st August	1860, No.	1,484.
Do.	19th September	do.	1,651.
Do.	24th November	do.	2,236.

2. Under the orders and rulings noted in the margin, the Board have hitherto held that as a general rule special sanction for exempting the religious and charitable Endowments of Hindu and Mussulman institutions from Income tax was not needed, but as it appears that the sanction not only of the Local Government, but also of the Supreme Government is required by the Account Department under orders from Bengal, to enable them to pass such exemptions in the case of Interest on Government Promissory Notes belonging to such endowments, the Board recommend that in the present instance the necessary sanction be granted and confirmation obtained.

2. They would at the same time suggest that all confirmations by the Supreme Government of exemptions sanctioned by the Local Government which they understand have been periodically received, be communicated to the Collectors concerned.

(True Copies and Extract.)

Secretary.

o Honorable T. Pycroft, Chief Secretary to Government.

Copy to D. F. Carmichael, Esq., Acting Collector of Vizagapatam.

xd. J. Wright.

1862. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 17th February 1862.

Rev - 2954/62.

No 1,116.

Passing orders on the claim of K. Subramhanyam for exemption from Income tax the interest on certain Government Promissory Notes and sanctioning the refund of Rupees 12-8-0.

[illegible]

Rev. 1862. Department.
Pro. of Govt. for Novr.

No. 2954-

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 21st *October* 1862.
Despatched. 23 do
Received. 24 do

E1-
From Govt of India
22 Jany/63 No 364

No. 6,995.

Submitting papers from the Acting Collector of Vizagapatam, regarding the exemption of certain Government Promissory Notes from Income Tax, and recommending that, sanction be granted for the exemption and that confirmation of the Supreme Government be obtained.

N: 2336 Novr

With an order

31st Augt/60 No.s 402
19 Octr — 338-339
24 Novr — 437-440

No 2336.

Under Section 133 of Act XXXII of 1860 the Governor in Council is pleased to exempt from Income Tax that portion of the interest paid on the Govt. Promissory notes noted in the margin and in the possession of K. Subramaniam which is spent for general charitable purposes viz Rs 306 — as long as this sum is devoted to such purposes. This proceeding will be reported to the Govt. of India in the usual quarterly statement.

Loan of 1828/29 No 2286 100 Sp Rs
Do — Do — 25-100
Do 1832/33 — 7957-500
Company Rs 106 per 100 sicca 700 at
Rupees — 745-8-
Loan 1842/43 No 6826-700 —
Do 1854/55 — 50100 } 7,500 —
44332 }
Total 8945-8-

2 The orders of the Govt. of India on the quarterly statements of exemptions from the Income Tax will hereafter be communicated to the Collectors through the Board of Revenue as suggested by them in para 2.

JP

No 1849-
C 29 Oct/62 R 30

Fort St. George
1st Novr 62

14 Bd. of Revenue Rev. Dept.
30 Accountant General