

18.6.86

M.R.O. 14-13,000-27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

2

Press
Mis.

Dated

7. Jan ~~7.2.86~~

1918.2

Not to be folded or roughly handled

No 1346 of 1861

Mr. Messrs.

Of Mr. Messrs Esqrs
Offg. Secy to the Govt
of the North West Provinces
Allahabad

To

The Deputy Secy to the Government of
Madras

Mr. D. Allahabad the 17th of Decr 1861.

Grand Receipt No 3

Translated Report of the Dutch
Superintendent of Cinchona plantations
in Java up to the year 1859 —
A pamphlet compiled by Mr. Martens
containing botanical descriptions of
all the species of Cinchona now
growing in India. —
Mr. Pittchett's report on the Cinchona region
of Andanea in Northern Peru. —

I am directed to acknowledge
with thanks the
receipt of one copy
each of the publica-
tions specified in
the foregoing, the
despatch of which
was advised in your
Office Memorandum

No 102 dated 15th October last.

I have the honor to be,

Mr.

Your most Obedt. Servant,

J. Messrs

Offg. Secy to the Govt
of the N.W. Provinces

Allahabad,
The 17th of December
1861.

J. Messrs

Received 1883 200/15
D. of 1883 for 1883 January 1883

From the Assistant
Sergeant & the Capt. of the
A. H. Garrison.

Date 14th December 1881
Received 3rd January 1882

No 15746

Referring
the receipt of money
from the Capt.
and Assistant Sergeant

No 20

Lodge

St. John's
St. John's
St. John's

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2

Press
~~Mis.~~

3-4

Dated 4 - 1 - 1862.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
4th January 1862.*

No. 3. Read the following Proceedings of the Board of Revenue, dated 16th November 1861, No. 6,333 :—

Read again letter from the Collector of Tinnevely, dated 3rd July 1861, No. 293.
(In Cons. 8th July 1861, No. 4,200.)

Read also the following letter from the Collector of Madras, dated Sydapet, 2nd November 1861, No. 376 :—

1. Adverting to the Board's Proceedings of the 13th July last, No. 3,707, forwarding copy of a letter from the Collector of Tinnevely with enclosure, with reference to paragraph 7 of the Government Proceedings of the 12th June last, No. 294, Financial Department, I have the honor to report that, from inquiries made from the head servant in charge of the charity choultry at Tirukalikundram, and from the resident inhabitants of the place, it appears that during the last five years the expenditure, as per margin, was incurred for the support of the choultry. From a letter, dated 14th September last, addressed to the Collector of Tinnevely by T. Vedadrisadasan Mudaliar, the grandson of T. Ramalinga Mudaliar, the

	RS.	A.	P.
For feeding travellers.....	896	10	6
For the performance of the festivals of the Pag-da.....	2,459	15	7
Establishment charges including the pay of a Master for a Tamil School.....	3,425	0	11
Sundry charges.....	618	0	4
Expenditure for five years.....	7,399	11	4
Average per annum.....	1,479	15	0

original founder of the charities, which accompanied the Tinnevely Collector's letter of the 20th September 1861, No. 1,152, it appears that the original founder had fixed most of the expenditure, and that his son Sulochanam Mudali, and after him his son Vedadrisadasan Mudali, more or less kept up to the original limit. As the annual interest accruing upon 5,000 Star Pagodas, at 8 per cent. invested in the perpetual loan for the performance of the charity in question, amounts to only Rupees 1,400, the excess expenditure of Rupees 80 per annum is stated to be defrayed by Vedadrisadasan Mudali.

2. Adverting to the 2nd paragraph, it was found that Mr. Carstairs had proceeded to England, and that his son at Madras, and his Agents Arbuthnot and Co., knew nothing about the Bond in question. On being applied to, Vedadrisadasan Mudali stated that the interest has been drawn, subsequent to Mr. Carstairs' departure, by Mr. William Grant employed in the Office of the Board of Revenue, and that payments are made by him from time to time to the head servant in charge of the choultry.

3. Referring to the 3rd paragraph, I have to state that as the endowment in question is for a public purpose, it is entitled to exemption from Income tax, as per Section 133, Act XXXII of 1860.

In Cons. 13th June 1861, No. 3,586.

1. Resolved that the above letters be submitted for the information of Government, with reference to paragraph 10 of their Order, dated 12th June 1861, No. 294, Financial Department.

2. It will be observed that the interest on the obligation Bond to T. Ramalingum for 5,000 Star Pagodas is duly appropriated to the maintenance of a charity Choultry at Tirukalikundram, in the Collectorate of Madras. Since the departure of Mr. Carstairs to England, the interest has been received annually by Mr. W. Grant, under a special power of attorney attached to the Bill drawn on the Treasury by the Proprietor of the Choultry, and paid from time to time to the local manager of the Institution under his orders.

3. The Board learn that a printed copy of the Bond was submitted to Government by Mr. Grant, with a letter, dated 5th November 1861. They recommend that the endowment be exempted from Income tax, and that the refund claimed by T. Vedadrisadasan Mudaliar in his letter to the Collector of Tinnevely be sanctioned.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, Secretary.

*Proceedings of the Madras Government, Revenue Department,
4th January 1862.*

No. 4.

ORDER THEREON, 4th January 1862, No. 2.

1. Communicated to the Financial Department, with reference to the Order quoted in paragraph 1.
2. Under Section 133 of Act XXXII of 1860, the Government are pleased to exempt from Income Tax the endowment referred to, and which consists of the interest on 5,000 Pagodas invested in a perpetual loan to the East India Company at 8 per cent., for the support of certain charities as per deed dated 18th September 1804. The purposes to which this endowment is applied appear to be of a religious as well as charitable public nature.
3. The refund of any sums which may have been heretofore deducted on account of Income Tax from the interest of the abovementioned loan is hereby authorized.

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

No. 3,707.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th July 1861.

Read the following letter from J. SILVER, Esq., Collector of Tinnevely, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Tenkasy, 3rd July 1861, No. 295:—

1. With reference to the Proceedings of the Madras Government, dated 12th June 1861, No. 294, communicated to me by the Board on the 14th idem, I have the honor to forward copy of a letter addressed to me by T. Vadadrisadasan Mudaliar, who is the grand-son of Ramalinga Mudaliar, the individual referred to by Government, giving the information called for regarding the appropriation of interest on the Bonds deposited in perpetual loan by the latter party.

2. I have also the honor to forward copy of a further communication received from the same individual, soliciting the refund of Income tax deducted from the interest on the Bonds abovementioned.

ENCLOSURE No. 1.

ABSTRACT.—Copy of a letter from T. Vadadrisadasan Mudaliar, regarding the appropriation of interest on the Bonds deposited in perpetual loan.

ENCLOSURE No. 2.

ABSTRACT.—Copy of a letter from T. Vadadrisadasan Mudaliar, regarding the refund of Income tax deducted from the interest on certain Bonds.

1. Ordered that the above letter be forwarded to the Collector of Madras, with reference to paragraph 7 of the Government Proceedings dated 12th June 1861, No. 294, Financial Department, already communicated to him with the Board's Proceedings, dated 14th idem, No. 3,120.
2. Mr. Cunliffe will please to inquire and report as to the appropriation of the income in question and as to the authority under which Mr. Carstairs received the interest. He will also notice the claim to a refund of Income tax.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To B. Cunliffe, Esq., Collector of Madras.

Copy to J. Silver, Esq., Collector of Tinnevely.

Ed. J. Wright

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th November 1861.

Read again letter from the Collector of Tinnevely, dated 3rd July 1861, No. 293.
(In Cons. 8th July 1861, No. 4,200.)

Read also the following letter from the Collector of Madras, dated Saidapet, 2nd November 1861, No. 376:—

1. Adverting to the Board's Proceedings of the 13th July last, No. 3,707, forwarding copy of a letter from the Collector of Tinnevely with enclosure, with reference to paragraph 7 of the Government Proceedings of the 12th June last, No. 294, Financial Department, I have the honor to report that, from inquiries made from the head servant in charge of the charity choultry at Tirukali-

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For feeding travellers.....	896	10	6
For the performance of the festivals of the Pagoda.....	2,459	15	7
Establishment charges including the pay of a Master for a Tamil School.....	3,425	0	11
Sundry charges.....	618	0	4
Expenditure for five years.....	7,399	11	4
Average per annum.....	1,479	15	0

kundram, and from the resident inhabitants of the place, it appears that during the last five years the expenditure, as per margin, was incurred for the support of the choultry. From a letter, dated 14th September last, addressed to the Collector of Tinnevely by T. Vedadrisadasan Mudaliar, the grandson of T. Ramalinga Mudaliar, the original founder of the charities, which accompanied the Tinnevely Collector's letter of the 20th September 1861, No. 1,152, it appears that the original founder had fixed most of the expenditure, and that his son Sulochanam Mudali, and after him his son Vedadrisadasan Mudali, more or less kept up to the original limit. As the annual interest accruing upon 5,000 Star Pagodas, at 8 per cent. invested in the perpetual loan for the performance of the charity in question, amounts to only Rupees 1,400, the excess expenditure of Rupees 80 per annum is stated to be defrayed by Vedadrisadasan Mudali.

2. Adverting to the 2nd paragraph, it was found that Mr. Carstairs had proceeded to England, and that his son at Madras, and his Agents Arbutnot and Co., knew nothing about the Bond in question. On being applied to, Vedadrisadasan Mudali stated that the interest has been drawn, subsequent to Mr. Carstairs' departure, by Mr. William Grant employed in the Office of the Board of Revenue, and that payments are made by him from time to time to the head servant in charge of the choultry.

3. Referring to the 3rd paragraph, I have to state that as the endowment in question is for a public purpose, it is entitled to exemption from Income tax, as per Section 133, Act XXXII of 1860.

1. Resolved that the above letters be submitted for the information of Government, with reference to paragraph 10 of their Order, dated 12th June 1861, No. 294, F. D.

2. It will be observed that the interest on the obligation Bond to T. Ramalingum for 5,000 Star Pagodas is duly appropriated to the maintenance of a charity Choultry at Tirukalicoondrum, in the Collectorate of Madras. Since the departure of Mr. Carstairs to England, the interest has been received annually by Mr. W. Grant, under a special power of attorney attached to the Bill drawn on the Treasury by the Proprietor of the Choultry, and paid from time to time to the local manager of the Institution under his orders.

3. The Board learn that a printed copy of the Bond was submitted to Government by Mr. Grant, with a letter dated 5th November 1861. They recommend that the endowment be exempted from Income tax, and that the refund claimed by T. Vedadrisadasan Mudaliar in his letter to the Collector of Tinnevely be sanctioned.

(A true Copy and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to J. Silver, Esq., Collector of Tinnevely.
" to C. W. Reade, Esq., Acting Collector of Madras.

Letter from the Collector of Tinnevely to the Board of Revenue dated 3rd July 1861, No. 293, regarding Choultry Choultry at Tirukalicoondrum as accepted from Sulochanam and after Board's Proceedings thereon.

Enclosure in Proceedings of the Board of Revenue to the Collector of Tinnevely dated 16th November 1861, No. 376.

2-2-62

Dec 2/49/61

1861

1862.

1861 Department.

Memorandum for Chairman 1862.

No. 2149/62.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 16th November 1861.

Despatched. 22. 5

Received. 23 0/4

C. 1. with 20/4 1/2

No. 6333.

Submitting a letter from the Collector of Madras and recommending that the endowment of a Charity Choultry at Tirukalicoon-drum be exempted from Income tax.

14 Copies. Board of Rev. with 2 Inds.
4 1/2
3 1/2
13 1/2
Tirukalicoon Disputes
Accountant General
President Income Tax Com?

1862

Communicated to the Chairman

of the Department with reference to the order quoted in para 1.

Under date 13th of 1861.

of 1860, the Government are referred to para 11 from whence the endow-ment is referred to, and which consists of the interest on 5000 Rs. deposited in a perpetuity loan to the Government Company at 8 per cent. for the payment of certain charities as far as stated in the statement 1864. The purposes to which this endowment is applied appear to be of a religious as well as charitable nature.

The refusal of any sum which may have been heretofore deducted on account of income tax from the interest of the above mentioned loan is hereby granted.

At 10/11/62 - signed -
24th Jan 1862

No. 2. 4. 1861. Chairman. Under Secy.

220 Dec 1861