M.R.O. 14—13,000—27-9-24.

O

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2068. Press ~~Mis.~~

215. 216

Dated 17—a—~~19~~1863

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 17th November 1863.

No. 215. Read the following letter from C. PARDASARADY NAIDOO, President of Patcheappah Moodelliar's Charities, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 23rd October 1863, No. 290 :—

SIR,

1. On the receipt of the Orders of Government dated 6th April 1861 and 11th December 1862 respectively, numbered 766 and 2,586, the Board of Trustees were under the impression that the entire annual receipts on account of Patcheappah's Charities, save the sum of Rupees 2,766-1-8, had been exempted from the payment of Income Tax; and therefore considered any further reference on the subject unnecessary.

2. But in certifying the payment of interest on certain of the Promissory Notes on our hand, the Accountant General has deducted Income Tax on the amount of interest. The above said sum of Rupees 2,766-1-8, being the only amount liable to a deduction of Income Tax, the Trustees presumed that the remainder of the income must stand exempt. The sum of Rupees 2,120, being the interest on the Government Promissory Notes on hand of Rupees 53,000, is included in the items of income given in the Order of the 6th April 1861; and whether fully appropriated or not is available only for purposes of education or general public charity, and as such must be exempted.

3. I therefore pray that the matter may be brought under the re-consideration of His Excellency the Governor in Council, and the necessary orders passed for the exemption of this source of income also. I enclose a copy of the Accountant General's letter, dated 1st October 1863, on the subject.

No. 216. ORDER THEREON, 17th November 1863, No. 2,068.

On a review of the past correspondence on the subject of this letter, the Government resolve, in modification of their Proceedings of 6th April 1861, No. 766, paragraph 2, to declare that the exemption granted in the Order of 7th November 1860, No. 2,062 shall hold good as regards the entire annual income of Patcheappah Moodelliar's Charities amounting to Rupees 35,319-13-6, except the sum of Rupees 2,766-1-8, which is devoted to religious objects of a private character.

(True Extract.)

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

To the President Patcheappah Moodelliar's Charities.
" Income Tax Commissioners.
" Accountant General.
" Civil Paymaster.
" Board of Revenue.

Exd. S. T. Augustin.

Comm'l Department

From The Deputy Auditor and Accountant General

To The Governments of Madras,

&

C. Rajahmundry Raids

&

C. Commissariat Circles.

Dated Madras the 12th October 1863

Pensions Letter No 243 dated 10th October

Pensions of Officers and Soldiers of the Royal Navy

&c &c &c

Rates for commuted by your use and consumption of Spirituous Liquor. Under the Orders of Government

Pensions assessed by your Pensions 30,783-13-1

Deduct Pensions commuted from the Land Revenue

which if the items omitted in the margin

be deducted, aggregating Rupees 3,345 33-11-10

Pensions will be a balance of Rupees 820-1-3

on which a loud you can claim exemption

Pensions will be granted to the pensioners as

Revenue of Rajahmundry Rupees 1,111 Odd

Pensions of Rajahmundry Rupees 1,111 Odd

Amounts of Pensions annually on which no Income

Mr Walthews letter to Government

12th March 1861 Para 1 marginal

item 1 ——— Pensions 29,551-12-9

Deduct vide Para 1 & 2 of

G. O. 6th April 1861 ——— 2,766-1-8

26,785-11-1

Revenue of Village ——— 1,032-8-9

School Fees ——— 2615-8-0

Pensions 30,433-11-10

Sale will be levied. The 38 Promissory Notes forwarded by you and retained, the Interest on which will be passed, as you have furnished proof of death of P. Soobrayaloo Naidoo.

(Signed) R. W. Lodwick

Ag. Dy. Auditor & Asst. Genl.

A true Copy

Pedasawmy Naidoo

President

Rev. 2540/63.

Rev. 2540-

The Trustees of Patcheappah's Moodeliar's Charities having on the Income Tax Bill becoming law, been taxed by the Accountant General on account of the interest payable on the funds of those Charities, the Govt at their request and under the provisions of sec. 133. Act XXXII of 1860, exempted from the duties chargeable under the aforesaid Act the interest so accruing-

vide
G.O. 1056 ph/60 2.1556
G.O. 72 rev/60 2. 2062.

Subsequently it was brought to notice that a portion of these funds was appropriated to religious purposes of a private and personal nature, and as these, under the principle observed in such cases, could not claim the exemption accorded by sec. 133 of the Income Tax Act, the Govt called for a report as to the amount so employed.

* 29 Jan 1861 No. 235.

The Commissioners, in reply, reported that the total annual income of Patcheappah's Charities amounted to Rs. 35,319-13-0 of which the sum of Rs. 33519-14-0 was expended on account of charities. Out of these disbursements Rs. 2766-1-8 being devoted to objects of a private cha-

-te

...April 1861 Nos 86-87.
...Dec: 162, " 159-160.

Rev: 1863 Dept.
Pro: of Govt Nov. 2540.

From C. Pardasa:
=rady Naidoo Presi:
=dent of Patcheappa.
Moodliyars Charities

Dated 23d Octr
Received 23d " 1863.

No 290.

E-1-

Nº 2068.

On a review of the pa...
correspondence on the subject
of their letter, the Govt resolve, in
modification of their Res: of 6th
April 1861 No 66 para 2, to declar...
that the exemption granted by
the order of 7th November 1860
No 2062 shall hold good as regar...
the entire annual income of Pat...
=cheappah Moodiliars charities
amounting to Rd 35,319-13-6 except
the sum of Rd 2766-1-8 which is
devoted to religious objects of a
private character.-

Lord St George
17 Decr 63

To The
1 President Patch: Moodr's Chars Department
1 Income tax Commissioner
1 Accts Genl
1 Civil Paymaster & Bd of Revenue

Nº 215 & 216.

Nº 2068. 19th Nov.

Wth Recorder

Proviso to notice
That the Accountant General
has deducted Income Tax
on the amount of Interest
on certain Government Pro-
=missory Notes belonging to
the Charity and pray that it
shall be exempted for the reasons
stated.

C & Rev 63 R 64