M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 922 Press ~~Mis.~~

345. 346

Dated 30 - 5. ~~19~~ 1864

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 30th May 1864.

No. 345. Read the following letter from W. T. BLAIR, Esq., Acting Inám Commissioner, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Coimbatore, 18th April 1864, No. 27:—

SIR,

1. On the 14th November 1862, Mr. Cunliffe called upon this Office for certain information connected with the settlement by this Department of the Shrotriem village of Enadúr, in the Conjeveram Talook.

2. A copy of the Register was furnished to him on the 26th idem, as containing all the particulars on which he desired information.

3. Mr. Roberts, the Acting Collector, informed Mr. Taylor (27th February 1863) that Mr. Cunliffe had left on record his opinion on the case, the substance of which was to the following effect:—"That the remarks in the Register (of the Deputy Collector) do not give the "main facts of the grant. Allusion is made only to one remark in the Sanad, in support of which "extracts from other documents which do not govern the grant, are given, while no mention "is made of the conditions of the grant which are clear and unmistakable in the Sanad itself. "The grant was made on two conditions only, first, payment of quit-rent; secondly, allegiance as "a British subject. It is plain then that the proprietor was not bound to keep up the Choultry, "and might have sold the village free of any, save the above two conditions. It is very doubtful, "and Mr. Cunliffe further thinks that it is opposed to the Orders of the Home Government "whether the grant should now be continued for the objects referred to, viz., feeding Brahmins "and teaching the védás."

4. Mr. Roberts added that the conditions of the grant came to Mr. Cunliffe's notice in settling the Income Tax on the receipts of the village, and that the matter being brought before the Board of Revenue and the Government, they concurred with the Collector in declaring that it was not a charity grant.

From Mr. Cunliffe to Board, 17th May 1862.
Board's Proceedings, 22nd September 1862.
From Mr. Cunliffe to Board, 25th September 1862.
Board's Proceedings, 22nd October 1862.
From Mr. Cunliffe to Board, 12th November 1862.
Board's Proceedings, 18th December 1862.
Government Order, 31st January 1863.

5. Mr. Taylor wished to peruse the correspondence mentioned by Mr. Roberts, and the papers marginally noted were sent to this Office by the Honorable Mr. Ellis, when Acting Collector in April last.

6. From these papers I observe that the Executors of the Will of the late C. V. Cunniah Chetty claimed the Enadúr Shrótriem as a charitable endowment held for the support of a Choultry in Conjeveram, and therefore exempted from Income Tax, while Mr. Cunliffe contended from the actual terms of the grant issued by Government, that it was held for personal benefit, and was therefore liable to the operation of that tax. The Board of Revenue* were of opinion that the claim of the Trustees was not supported by anything to be found in the Parwanah or Deed on which the village is held. They added, however, that it was apparent from the correspondence which passed at the time of the grant, that the Government of the day intended to confer the village for charitable purposes only, though the Deed itself contained no actual stipulation to that effect, and Government in their Order on these Proceedings of the Board remarked that "the claim of the Trustees ultimately proved to be invalid."

* Proceedings, dated 18th December 1862, paragraph 4.

7. So early as October 1861, the Shrotriem in question was registered by this Department and a Title Deed, declaring it a charitable grant, issued in December of that year, and delivered to the Executors in May 1862.

8. It now becomes necessary, with reference to the opinion of the Board of Revenue, in which the Government have apparently concurred, to revoke the Title Deed already issued by this Commission. Before doing so, however, I think it due to this Department and to the interests of justice, to solicit the favour of the Government giving the subject the benefit of their re-consideration.

arrangement involves no sacrifice of Government interests, and the Jódi to which the village is at present subject continues to be paid.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

To the Board of Revenue.
„ the Inám Commissioner.

Exd. S. T. Augustin.

Memorandum

The question for consideration is whether the Board were justified in declaring Mr. Cunliffe's conduct to be "harsh - if not discourteous" towards the Trustees of the Ajanadur Shrotriem.

It appears that in March 1861 the Agent of the Trustees was served with Income Tax returns. The Trustees took no notice of these and made no returns and on the 2nd June their

their Agent received a notice of charge dated 16th May for 80 Rs. requiring them to appear on the 27th idem, if they had any objection to urge. One of them visited the Collector and pointed out that the village was a charitable gra and therefore exempt from Income Tax. This led the Collector to make enquiries from his assessor and the result was the reduction of the assessment to 40 Rs.

In September following this sum was demanded from the agent and attachment threatened in default. The Trustees on the 31st October addressed the Sub-Collector (in whose range the village was) reciting what had occurred.

The

The Sub Collector seems to have sent their Petition to the Collector for orders towards the close of January. The Collector on the 24th January endorsed his decision fixing the Tax at 40 Rs. Meanwhile a second demand had been made on the Agent on the 27th January and the Trustees again addressed the Sub Collector on the 2nd February and the Petition was endorsed by him on the 9th March. Intermediately on the 28th February some of the produce of the Village was attached. The Trustees applied for copies of the orders passed and duly received on the 9th April. They paid the demand on the idem and appealed on the 23rd to the Collector who rev-

the

the 24th declined to reopen the case.

They then addressed the Board who in their proceedings used the terms against which Mr Cunliffe remonstrates.

By law, the Trustees were not entitled to any hearing, as they made no returns — Mr Cunliffe seems to have looked upon the visit which one of them paid him as more a private than a public matter, though he acted on it so far as to inquire & reduce the Tax — In courtesy he ought to have told the Trustees what he had done but I have little doubt myself that the omission was not

studied — In fact the remission shows this —

Mr Cunliffe was clearly wrong both in law & fact in reducing the assessment. In law it was final & pot. alone could exempt the Village as charitable — in fact the village was not charitable within the meaning of the Act.

Mr Cunliffe's style of writing is also objectionable — showing a contemptuous disregard of the Bd.

On the other hand the Bds censure was premature & therefore more calculated to provoke than convince — One of the Trustees is an Income Tax Com.

I must have known well enough that the claim was bad and also that the assessment was final - He was scarcely the person for whose dignity the Bd. need have hurriedly interfered -

I have drafted on the above view of the Case - but ~~to~~ I'd particular attention to the Case -

J D S

922

No 1007 Revn Dept

No. 922

Proceedings of the Madras Govern.t under date the 30th May 1864.

Read the following letter from the Ag Inam Com. Dated 18th April /64 No 27

One Colla Ravanapa Chetty built a Choultry at Conjiveram about 1805 and applied to Govt for the grant of a village for the support of the institution - The Board of Revn in recommending and the Govt in sanctioning the grant observed that a clause should be

inserted in the Sanad declaring that the village would be resumed if the proceeds thereof were appropriated for purposes different from that for which it was granted.— This clause was not however entered in the Purwana furnished to Ravanapa Chetty, but as it was clear from the correspondence which led to the grant of the village that it was made for the support of a charitable institution, the Inam Commissioner issued a Title Deed

confirming the grant accordingly.—

Subsequently the attention of Mr Cunliffe the late Collr of Madras was attracted to the terms of the said Sanad in connection with enforcement of the Income tax Act. The Executors of the late Comm. Chetty grandson to the founder of the Choultry, claimed that the Proceeds of the village should be exempted from the payment of the Income tax as they were

expended in charitable objects:- Mr Cunliffe was of opinion that the Land should be construed by itself, irrespective of what is stated in the correspondence alluded to; and that as the maintenance of the Chaultry was not mentioned in the Sanad as one of the conditions of the grant, it should be treated as a personal Inam and the proceeds thereof subjected to the payment of the Income tax, Except so much of the same as was expended in feeding Brahmins and wayfarers.

The Trustees appeal against the Collector's Decision to the Board of Revenue who observed that their claim was not supported by any thing to be found in the Purwana, though it was apparent from the correspondence that passed at the time that the grant was made for a charitable purpose:- The subject came eventually before Govt who remarked that "the claim of the

"Trustees ultimately
"proved to be invalid"

With reference to this observation the Officiating Inam Commissioner requests instructions as to whether the Title Deed already given by his Department, continuing the grant so long as the Choultry is maintained in an efficient condition should be revoked and a fresh Deed issued declaring it a personal grant in accordance with the Decision of Govt. above referred to. Then

He submits it as his opinion that the settlement already made should not be disturbed, as it has not been objected to by the Trustees and is in conformity with the intentions of Government, as explained in the correspondence before alluded to.

The correspondence which passed at the time between Government, the Board of Revenue and the Collector leaves little room for doubt that the grant was intended to be for the maintenance of the choultry and the charities connected with it - but the Purwanah or Deed on which the

the village is held merely recites that it was granted "in consideration of the institution of a charity choultry" by the grantee; and the future mainte:nance of the choultry or its charities is not among the stipulations. The Government must abide by the terms of their own grant, and the Inam Commissioner will therefore revoke the Title Deed already issued and grant another in accordance with the terms of the sanad.

But should the present holder of the village

village be desirous of having the grant con:verted into one of a cha:ritable nature and be le:gally competent to ~~do so~~ agree to such an arrangement Government will have no objection to issue a fresh sanad in accordance with his wishes, provided the arrangement involves no sa:crifice of Government interests, and the jodi to which the village is at present subject continues to be paid.

14 Copies Lotter Bd of Rev Sept 8 May
11 Inam Commr

Pro. No. 243
9-11-1805

" 434-435
31-1-63

Revenue 1864 Deptt.
Pro: of Govt for May.

No. 922.

Pro: of the Madras Govt.
D/30 May /64.

Enadur Shrotriem in Madras District how to be settled by the Inam Commission.

Rec'd for Cons'd

No. 345 & 346.