

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2427-2428

Press
Mis.

121.123

Dated

7-10-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th October 1865.*

No. 121. Read the following Proceedings of the Board of Revenue, dated 20th September 1865, No. 5,850.

Read the following letter from J. R. COCKERELL, Esq., Acting Collector of Cuddapah, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 1st September 1865, No. 123 :—

SIR,

1. In their Proceedings,* dated March 20th, 1861, No. 653, the Government was pleased to exempt, under Section 133 of the Income Tax Act, from the duties leviable by the Act, a sum of Rupees 24,800 invested in Government loans, and left by one Mutiala Pala Condia, in order that the interest might be devoted by the Collector of Cuddapah, for the time being, to the support of a Chuttrum in the Town of Cuddapah.

2. On the 31st July 1862, a Memorandum from the Accountant General's Office was received, requiring the orders of the Supreme Government, in support of this exemption.

Copy enclosed, No. 1.

3. A similar request, dated the 3rd August 1865, has just been received from the same Department in Calcutta, and the Deputy Collector is directed in it to

Copy enclosed, No. 2.

levy the tax in arrears on the next presentation of the notes for interest.

4. I have requested him to carry out the injunction, but I beg the Board will be so good as to bring it to the notice of Government.

ENCLOSURE No. 1.

From the Officiating Third Assistant Accountant General, to the Officer in charge of the Treasury at Cuddapah, dated Fort William, the 3rd August 1865, No. 1,533.

1. I am directed by the Accountant General to draw attention to the letters, as per margin,* requiring you to furnish the Orders of Government under which exemption from Income Tax has been claimed, and, as the requirement has not yet been complied with, to request you will recover the tax in such cases on the next presentation of the notes for interest, as this office cannot recognize the exemption, unless supported by a Government Order.

First letter sent 13th May 1864.
Last reminder, 30th June 1865.

2. I am also to point out the great inconvenience experienced by this Department from the non-receipt of replies to its communications, and to request that measures be adopted to ensure prompt compliance with the requirements of this Department.

I have, &c.,

(Signed) _____,

Officiating Third Assistant Accountant General.

(True Copy.)

(Signed) J. R. COCKERELL,
Acting Collector.

ENCLOSURE No. 2.

Memorandum from G. C. DUTT, Esq., Officiating Third Assistant Accountant General, dated Fort William, the 31st July 1862, No. 1,256.

With reference to your Interest Register of the four per cent. loan of 1854-55, for the month of February 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

Cuddapah. — The

*Proceedings of the Madras Government, Revenue Department,
7th October 1865.*

the Local Government, in regard to the Government Securities belonging to A. Wedderburn, Esq.,
Collector of Cuddapah.

No. 1,598.

Copy forwarded with reference to his Memorandum, No. 602 of the 26th March 1864, and
No. 386 of the 18th ultimo.

FORT WILLIAM,
Loan Office,
10th August 1865.

(Signed) _____,
Assistant Accountant General.

(True Copy.)

(Signed) J. R. COCKERELL,
Acting Collector.

1. The foregoing letter, with its enclosures, will be submitted for the consideration of Government. In the opinion of the Board, the order of the Local Government, exempting the notes from Income Tax, is sufficient authority for the Treasury Officers of the Local Government, and the Board request permission for the exemption being continued. Meantime Mr. Cockerell will suspend the collection of the amount.

2. The Board do not understand on what principle the reference was made direct to the Treasury Officer, instead of through the local Finance Department; but Mr. Cockerell should have explained why the matter was not brought to notice when the reference was first received.

No. 122. ORDER THEREON, 7th October 1865, No. 2,427.

Miscellaneous.

1. The Government agree with the Board in the opinion expressed in paragraph 1 of their foregoing Proceedings, and sanction the suspension of the collection of the Income tax therein mentioned on the charitable endowment of Muttiala Condiah in the town of Cuddapah.

2. The exemption of this Income from tax was sanctioned by the Government of India in their Financial Secretary's letter, dated 11th May 1861, No. 5,451, paragraph 3, which confirmed the exemptions in the statement submitted by this Government with their Secretary's letter, dated 17th April 1861, No. 866, in which statement the case under consideration was entered last but two.

3. The attention of the Government of India will be drawn to the unusual course of correspondence pursued by the Third Assistant Accountant General at Calcutta, in addressing direct the Treasury Deputy Collector of Cuddapah.

4. The Collector will report why so much delay was allowed to occur in his Treasury Department in bringing this matter forward. It appears to have been under discussion since 31st July 1862.

Ordered that the following letter be sent to the Government of India:—

(Here enter No. 2,428, dated 7th October 1865.)

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Board of Revenue.
,, the Collector of Cuddapah.
Exd. S. T. Augustin.

REVENUE DEPARTMENT.
FORT SAINT GEORGE,
7th October 1865.

No. 123.

No. 2,428.

From

W. HUDLESTON, Esq.,
Acting Secretary to the Government of Fort Saint George,

To

THE FINANCIAL SECRETARY TO THE GOVERNMENT OF INDIA.

SIR,

Miscellaneous.

I am directed to enclose copy of the Revenue Board's Proceedings, and the Order of Government on it, dated 7th October 1865, No. 2,427, and to draw your attention to its paragraph 2 on the unusual course of correspondence adopted by the Officiating Third Assistant Accountant General at Calcutta, in addressing direct the Treasury Deputy Collector of Cuddapah.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) W. HUDLESTON,

Acting Secretary to Government.

Exd. S. T. Augustin.

No. 5,850.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th September 1865.

Read the following letter from J. R. COCKERELL, Esq., Acting Collector of Cuddapah, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated 1st September 1865, No. 123:—

1. In their Proceedings,* dated March 20th, 1861, No. 653, the Government was pleased to exempt, under Section 133 of the Income-tax Act, from the duties leviable by the Act, a sum of Rupees 24,800 invested in Government loans, and left by one Mutiala Pala Condia, in order that the interest might be devoted by the Collector of Cuddapah, for the time being, to the support of a Chuttrum in the Town of Cuddapah.
* Vide Board's Proceedings, 23rd March 1861, No. 1,536.
2. On the 31st July 1862, a Memorandum from the Accountant General's Office was received, requiring the orders of the Supreme Government, in support of this exemption.
Copy enclosed, No. 1.
3. A similar request, dated the 3rd August 1865, has just been received from the same Department in Calcutta, and the Deputy Collector is directed in it to levy the tax in arrears on the next presentation of the notes for interest.
Copy enclosed, No. 2.
4. I have requested him to carry out the injunction, but I beg the Board will be so good as to bring it to the notice of Government.

ENCLOSURE No. 1.

From the Officiating Third Assistant Accountant General, to the Officer in charge of the Treasury at Cuddapah, dated Fort William, the 3rd August 1865, No. 1,533.

1. I am directed by the Accountant General to draw attention to the letters, as per margin, requiring you to furnish the Orders of Government under which exemption from Income tax has been claimed, and, as the requirement has

not yet been complied with, to request you will recover the tax in such cases on the next presentation of the notes for interest, as this office cannot recognise the exemption, unless supported by a Government Order.

2. I am also to point out the great inconvenience experienced by this Department from the non-receipt of replies to its communications, and to request that measures be adopted to ensure prompt compliance with the requirements of this Department.

I have, &c.,

(Signed) _____,
Officiating Third Assistant Accountant General.

(True Copy.)

(Signed) J. R. COCKERELL,
Acting Collector.

ENCLOSURE No. 2.

Memorandum from G. C. DUTT, Esq., Officiating Third Assistant Accountant General, dated Fort William, the 31st July 1862, No. 1,256.

With reference to your Interest Register of the four per cent. loan of 1854-55, for the month of February 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 A. Wedderburn, Esq., Collector of Cuddapah.

Cuddapah.

The

No. 1,598.

Copy forwarded with reference to his Memorandum, No. 602 of the 26th March 1864, and No. 336 of the 18th ultimo.

FORT WILLIAM,
Loan Office,
10th August 1865.

(Signed) _____,
Assistant Accountant General.

(True Copy.)

(Signed) J. R. COCKERELL,
Acting Collector.

1. The foregoing letter, with its enclosures, will be submitted for the consideration of Government. In the opinion of the Board, the order of the Local Government, exempting the notes from Income tax, is sufficient authority for the Treasury Officers of the Local Government, and the Board request permission for the exemption being continued. Meantime Mr. Cockerell will suspend the collection of the amount.

2. The Board do not understand on what principle the reference was made direct to the Treasury Officer, instead of through the local Finance Department; but Mr. Cockerell should have explained why the matter was not brought to notice when the reference was first received.

(True Copies and Extract.)

W. H. Hudleston
Acting Secretary.

To W. Hudleston, Esq., Acting Secretary to Government, R. D.

Copy to J. R. Cockerell, Esq., Acting Collector of Cuddapah.

Exd. J. Wright.

10/21

10/19/65-20/21

Dated 20th September 1865
20/25-20
20/25-20
No. 5,850.

PROCEEDINGS OF THE BOARD OF REVENUE,
No. 2716.

Submitting with remarks letter from the Acting Collector of Cuddapah stating that the Accountant General at Calcutta desires to be furnished with the orders of the Supreme Government exempting from Income tax the funds endowed by Mutiala Pala Coudia for the support of a Chattram in the town of Cuddapah.

20/25-20-7/20/65

Revenue Department.

2427.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the *ye. Oct.* 1865.

Read the following
Proceedings of the Board of
Revenue

Submitting with remarks
letter from the Acting Col.
of Cuddapah stating that the
Act. Genl. at Calcutta desires
to be furnished with the
orders of the Supreme Govt. exempting
from Income Tax the funds
endowed by the Mutiala
Pala Coudia for the support
of a Chattram in the town
of Cuddapah.

(Here entered 20th Sept. 1865)
(5850)

1 The Government agree with the Board in the opinion expressed in para. 1 of their foregoing Proceedings, and sanction the suspension of the collection of the Income Tax therein mentioned on the Charitable Endowment of Mutiala Coudia in the town of Cuddapah. — The

2 The exemption of this Income from tax was sanctioned by the Government of India in their Financial Secretary's letter dated 11th May 1861 para 3, which confirmed the exemptions in the statement submitted by this Government with their Secretary's letter dated 17th April 1861 in which statement the case under consideration was entered last but two.

3 The attention of the Government of India will be drawn to the unusual course of correspondence pursued by the 3rd Asst. Accountant General at Calcutta in addressing direct the Treasury Dy. Commr of

of course, this course is very improper, but why should he go for in charge of the Cuddapah Railway have neglected in any way to obtain a copy from Calcutta for many 3 months? The Asst. Commr. should have submitted the complaint from him. I should have been willing to do it in many cases that little more they do today. W.D.

of Cuddapah subject which was finally disposed of by the Government of India in their letter above quoted.

Ordered that the following letter be sent to the Government of India.

L.R.

To The Secy to the Govt of India
Hereafter

The [Lt. Col. with 2nd] has some delay in his business in his office. I am bringing this matter forward. It appears that some under his authority since 31. July 1862.

- 1. To the Board of Revenue & Dy. Commr
- 2. The Collector of Cuddapah
- 3. The Government of India

No. 2428-

7th Octr/65.

To

Financial
THE SECRETARY TO THE GOVERNMENT OF INDIA.

SIR,

I am directed to
enclose copy of the ^{late}
Board's Proceedings and
the order of Government
on it dated

and to draw your
attention to para 2
on the unusual course of
correspondence adopted
by the ^{Accountant}
General ^{addressing}
direct the Treasury by
Collector of Ludhiana.

[Signature]

[Signature]

30/3

referred to 9/10/65

10/2/65

Revenue 1655
No. 13034 - 4/4-31 Octr/65

10/2/65
No. 13034 - 4/4-31 Octr/65

10/2/65
No. 13034 - 4/4-31 Octr/65

Directing the Board of
Revenue to send the
Collection of Income Tax
from the Government of
Bombay to the
and the attention of the
of India to be drawn
to the unusual course of
correspondence pursued
by the ^{Accountant}
at Calcutta.

10/2/65

Deserve 1885 Sept 15
No: of Govt for Order.
No 2428.

To The Financial Secy:
to the Govt of India.
Dy: Secy to Govt

From Dy: Secy to Govt
Dy: Secy to Govt
of P & W 1885

Drawing your attention
to the material course of
consideration adopted by
the officiating Dy: Secy to Govt
of P & W 1885
as well as in the following direct
the Treasury Dy: Secy to Govt
of P & W 1885.

No 123.