M.R.O. 14–5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2186-87 Press ~~MIS.~~

300.302

Dated 17—9—1867.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 17th September 1867.

Read the following papers:—

No. 300. Proceedings of the Madras Government in the Public Department, dated 26th June 1867, No. 745.

Read the following letter from the Reverend H. CORDES, of the Leipzig Evangelical Lutheran Mission, Tranquebar, to the Chief Secretary to Government, Fort St. George, dated Tranquebar, 17th June 1867.

1. I have the honor to bring to the notice of Government that License tax has been taken from the few English and Tamil Schoolmasters of our Mission, whose annual salary, including grants-in aid, amounts to 200 Rupees and upwards, whilst we were credibly informed that no License tax was taken from any of the Schoolmasters of the Gospel Society, &c. I humbly request that the exemption actually granted to them may equally be granted to our Schoolmasters, and that re-payment of the tax paid by the latter may kindly be ordered by Government.

2. I would furthermore take the liberty to inquire whether the Superintendent of our Mission Press may not be included among the persons exempted from License tax. Our Press is established entirely for Mission purposes, and even the few emoluments obtained by printing for others are not applied to any personal use, but fall into the General Mission Treasury, out of which the Press has been established, and is continually maintained. We should feel thankful if Government would order the re-payment of the 10 Rupees License tax paid by the Superintendent of our Press.

The Government regret that they cannot comply with the requests contained in the foregoing letter. The Towns' Improvement Act provides for the exemption from taxation of those persons only who, by reason of poverty, may be unable to pay any of the rates and taxes leviable under the Act; and the power of exercising the discretion thus provided is vested in the Commissioners, subject to the sanction of the President.

No. 301. Proceedings of the Madras Government in the Ecclesiastical Department, dated 30th August 1867, No. 205.

Read the following letter from the Reverend H. CORDES, Leipzig Evangelical Lutheran Mission, Tranquebar, to the Chief Secretary to Government, Fort St. George, dated Tranquebar, 29th July 1867.

1. I petitioned Government on the first of June A. C., praying for instructions in certain things connected with the present Marriage Law for Native Christians. As the Home Society of our Mission, as well as our Mission Council here, are anxiously waiting for a reply, I take the liberty of inquiring whether I may still hope that the important subjects of my petition have engaged the earnest attention of Government, and that this Mission, as well as the Protestant Mission in general, will soon be favored with clear instructions on points of law so vital to the morality and discipline of their congregations.

2. Upon my petition for exemption from License tax on behalf of certain agents of our Mission, I received the Order of Government, dated 26th June 1867, No. 745, deciding the case, not according to the provisions of the License Act, but according to those of the Towns' Improvement Act, which is not in force in

Tranquebar. On a representation to the Acting Head Assistant Collector of Mayaveram, I was further informed that the power of exemption contained in Section 4 of Act XXI of 1867 is vested in the Governor General of India in Council, and not in the Madras Government; but I have neither to petition for the exemption of a whole class, to which case Section 4 of the Act strictly applies, nor have I to ask for a revision of assessment, in which case Section 12 of the Act undoubtedly would apply. My petition concerned the question whether the general exemption granted to Missionaries may not be applied to Mission Agents, whose being taxed would be equal to the Mission itself being taxed, and who actually seem to be exempted in other Missions. I simply state this for explanation's sake, and leave it entirely to Government to decide whether anything can yet be done or not.

3. Several years ago, I was kindly advised by the Chief Secretary to apply to any Resident at Tranquebar entitled to frank, asking him to frank the quarterly Returns of Baptisms and Burials which I have to transmit to Government. Recently, the change in the franking system made this impracticable, but as I now hear that official papers may be sent to Privileged Offices without affixing postage stamps, I take the liberty to inquire whether I am permitted to send my Returns to your address in this manner.

From the Postmaster General, Madras, to the Acting Under Secretary to Government, Fort St. George, dated Ootacamund, 26th August 1867, No. 1,710-9 P.

I have the honor to acknowledge the receipt of your communication, No. 258, of the 23rd instant, and, in reply, to state that as it appears that Marriage Registrars and Ministers of Religion are to be regarded as Public Officers when communicating on the public service with any privileged office, I consider that the letters on the public service which may be addressed by the former to the latter may be passed as privileged, provided that the conditions as to form, prescribed by the rules, are complied with.

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1. The Roverend Mr. Cordes will be informed that the Memorial forwarded by him to this Government on the 1st June last, praying for orders upon several points connected with the present Marriage Law for Native Christians, has been made the subject of communication with the Government of India, with a view to legislative action being taken for the relief of Christians, whether Native or European, by enabling them to obtain divorce in India, on proof of adultery or cruelty. The result of this communication will be made known to Mr. Cordes in due course.

2. The question raised as to the exemption of Mission Agents and Schoolmasters from payment of License tax under Act XXI of 1867 will be disposed of in the Revenue Department.

3. With reference to the question raised in the last paragraph of Mr. Cordes' letter, it is remarked that the Certificates of Marriages celebrated by him under Act V of 1865 are to be submitted by him, not to the Chief Secretary to Government, but to the Marriage Registrar of the District, and that the latter Officer, not being privileged, all letters to *his* address must be stamped.

Proceedings of the Madras Government, Revenue Department,
17th September 1867.

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4. It is, however, to be observed, for the information of Marriage Registrars generally, that official letters and packets exclusively on Her Majesty's service, addressed to Privileged Offices by Marriage Registrars and Ministers of Religion appointed under the provisions of the Legislative enactments for the purpose of solemnizing marriages, do not require postage labels. In addressing such letters to a privileged office, such as that of the Chief Secretary, the full signature and official designation of the person by whom such letters are despatched must be endorsed on the cover, with the words "on Her Majesty's Service only," together with the official designation of the person to whom the cover is addressed.

No. 302. ORDER THEREON, 17th September 1867, No. 2,186.

Miscellaneous.

1. Ordered that the question raised as to the liability to License tax, under Act XXI of 1867, of Mission Schoolmasters, and Mission Presses established solely for Mission purposes, be referred for the decision of the Government of India.

2. The point has not been ruled here by Government, as supposed.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Public Department.
" the Ecclesiastical Department.

Rd S. T. Augustin.

REVENUE DEPARTMENT,
FORT ST. GEORGE,
17*th September* 1867.

No. 2,187.

No. 303.
To

THE SECRETARY TO THE GOVERNMENT OF INDIA.

SIR,

Miscellaneous.

I am directed to forward the accompanying two letters* from the Reverend H. Cordes of the Leipzig Evangelical Lutheran Mission, Tranquebar, and to submit, for the decision of the Government of India, the question therein raised as to the liability to License tax, under Act XXI of 1867, of Mission Schoolmasters, and Mission Presses established solely for Mission purposes.

* From Reverend H. Cordes, 17th, in Public G. O. 26th June 1867, No. 745.
From do. 29th July, paragraph 2, in Ecclesiastical G. O. 30th August 1867, No. 205.
Revenue G. O. 17th Sept. 1867, No. 2,186.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary to Government.

Ed. S. T. Augustin.

Ex. 2186.

The following

Ex. Co. No. 745 Betting. Dy 26. June
Ex. Co. 305. Excise. " 26 Aug 1857.

Endorsed The question raised as to the liability of Division Schoolmasters, & Division Rates established solely for Division purposes, is expressly left undecided, & the Ex. Co. Order must be confirmed — J.H.

17th Nov 57.

5 Copies Lett. Public Dept. Dept. 10
5 " Ecclesiastical Dept. ✓

Revenue 1867. Dept.
No of Court to which
No. 2381.

Proceedings in the
Ecclesiastical
Department.

Dated 30th Augt.
Received 4th Sept. 1867
No. 205.

Requesting orders
on letter from Rev. H.
Cordes regarding certain claims
connected with the remuneration
for native Christian
teachers employed in
Rev. Dept. the question
for consideration being
is Rev. Dept. liable
to pay Income Tax
under Sch. XXI of
Income Tax Act

No. 300 & 302

No. 2188 - 19 Sept.
With order

17th Sept. 1867.

No. 2187.

To
The Secretary to the Govt. of India
Sir,

I am directed to forward the accompanying two letters from the Revd. H. Cordes of the Leipzig Evangelical Lutheran Mission, Tanjore, and to submit for the decision of the Govt. of India, the question therein raised as to the liability to Income Tax, under Sch. XXI of 1867, of Mission School Masters, and Mission Presses established solely for Mission purposes.

I have
2nd H. Cordes 17. in Public G.O.
26 June 1867 No 745
29 July para 2. in Secl.
G.O. 30 Augt 67 No 205.
G.O. Sept. 1867 No

Revenue 1867 Despts
Bo of Govt for Sessn

No 2157

To
The Government of India
Dated 17 Septr 1867

No 303.