M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 196 Press ~~Mis.~~

359. 90

Dated 26 — 1 — 1864.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 26th January 1861.

No. 389. Read the following letter from Messrs. ARBUTHNOT & Co., to the Secretary to Government, Financial Department, Fort Saint George, dated Madras, 8th January 1861 :—

SIR,

We have the honor to forward herewith a letter from the Reverend R. Caldwell, D.D., applying for exemption from Income Tax of certain Funds held by him for the purpose of erecting a Church at Edeyenkoody, and to request that you will be so good as to communicate to us the decision of Government thereon.

From the Reverend R. CALDWELL, Palamcottah, to the Secretary to Government, Financial Department, dated Edeyenkoody, Palamcottah, 24th December 1860.

SIR,

1. I have the honor to request that you will be so kind as to submit to Government my application to have the interest accruing from certain Government Securities, specified underneath, exempted from the operation of the Income Tax.

2. The securities referred to are held for me by Messrs. Arbuthnot & Co., who draw the interest thereon and credit it to my "separate account."

3. The funds by which these securities were purchased arise from voluntary donations contributed towards the erection of a large church at Edeyenkoody, the station at which I reside, which church is in process of erection. These securities are in no respect my personal property, but are held by me as President and Treasurer of the Church Building Association of Edeyenkoody. This Association possesses no other property.

4. Will you be so kind as to send your reply to this application through Messrs. Arbuthnot & Co.

MEMORANDUM.

Government Securities belonging to the Reverend R. Caldwell's separate account held by Messrs. Arbuthnot & Co. :—

No.	30,071	5 per cent.	of	1856-57	for Rupees	500.
,,	30,072	,,	,,	,,	,, ,,	500.
,,	30,073	,,	,,	,,	,, ,,	500.
,,	30,074	,,	,,	,,	,, ,,	500.
,,	29,803	5½ ,,	of	1859-60	,, ,,	5,000.

No. 390. ORDER THEREON, 26th January 1861, No. 196.

Under Section 133 of Act XXXII of 1860, the Governor in Council is pleased to exempt from the duties chargeable under that Act, the Government Securities enumerated at foot of Dr. Caldwell's letter; the interest thereof being devoted to a religious public purpose.

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

Revenue 1864 Depart.
Pro: of Govt for Jany:

No. 77

From Messrs Arbuthnot & Co.

Dated 8 January 1864
Rec'd 9 do

From 8 of 16 April 1862 Ct 1132

Forward an application from the Rev.d R. Caldwell D.D. for exemption from Income Tax of certain Funds held by him for the purpose of erecting a Church at Edyen Nood in Tinnevelly.

No 389 & 390.

No. 196. 26 January

Wm Mac Vicker

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No 196

Under section 133 of Act XXXII of 1860, the Governor in Council is pleased to exempt from the duties chargeable under that Act, the Government Securities enumerated at foot of Dr. Caldwell's letter, the interest thereof being devoted to a religious public purpose.

Fort St. Geo. 26 Jany 1864

1 Copy to Messrs. Arbuthnot & Co. Dispd 28
13 Copies. Board of Revenue
13 " President of the Income Tax Comrs
3 " Special Comrs of & do
3 " Accountant Gl Mrab.