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MADRAS RECORD OFFICE

Government of Madras

Revenue

DEPARTMENT

G.O. No. 476 Press
B.P. No. Mis.

Dated 20 - 6 - 1890 195-.

Not to be folded or roughly handled

20TH JUNE 1890, No. 476, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 22nd May 1890, No. 3209, Mis.:—

THE HON. J. GROSE.

Read—the following letter from the Collector of Madras, dated 8th May 1890, Reference No. 1379:—

The President of the Madras Municipal Commission requests that the marginally-specified land now forming the site of Robinson Park at Ráyapuram may be exempted from payment of quit-rent with reference to G.O., No. 259, dated 3rd April 1889, communicated with Board's Proceedings, No. 308, dated 4th May 1889.

The park is intended for the convenience and enjoyment of the public, and is not a source of profit to the Municipality.

2. No quit-rent is charged on the site of the Peoples' Park or Napier's Park, and I have the honor to recommend that the site of the Robinson Park may also be exempted.

3. The two blocks of land were private property before they were acquired by the Robinson Park Committee and their present market value is Rs. 2,838.

4. There is an arrear of quit-rent amounting to Rs. 32-2-6 which will have to be remitted if it is decided that the park shall be exempt from quit-rent.

Resolution—dated 22nd May 1890, No. 3209, Mis.

Submitted for the orders of Government.

2. The Board concurs in the views expressed by the Collector and supports his recommendation.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of Madras.

ORDER—dated 20th June 1890, No. 476, Revenue.

Miscellaneous.

As the Robinson Park is reported not to be a source of profit to the Municipality, the Collector's proposal, which is supported by the Board of Revenue, is approved and sanctioned.

2. If, likewise, no net income is derived from the Park at Anantapur referred to in paragraph 7 of G.O., No. 259, dated 3rd April 1889, the Government will be prepared to reconsider the decision therein arrived at.

(True Extract.)

(Signed)

C. A. GALTON,
Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.

Exd. J. Moses.

45 Copies.

Original

Govt. of (1890) Madras.
REVENUE.

10-6-08

Issued

Recd.

Encl.

G.O., 20th June 1890, No. 476.

JUNE.

Robinson Park, Madras.

Approving and sanctioning the recommendation of the Board of Revenue that the site of the — be exempted from payment of quit-rent, and stating that the Government will be prepared to reconsider the decision arrived at in G.O., No. 259 of 1889 if no net income is derived from the Park at Anantapur.



Proceedings of the Board of Revenue
(Land Revenue),

Dated 22nd May 1890.

No. 3209

The Honorable J. Grose.

READ The following letter from the Collector of Madras, dated 8th May 1890, Ref No 1379.

The President of the Madras Municipal Commission requests that the marginally specified land now forming the site of Robinson Park at Rayapuram may be exempted from payment of Quit Rent with reference to Government order No 259 dated 3rd April 1889, Communicated with Board's Proceedings No 308, dated 4th May 1889. The Park is intended for the convenience and enjoyment of the public and is not a source of profit to the Municipality.

2. No Quit Rent is charged on the site of the Peoples' Park or Peoples' Park and I have the honor to recommend

(1) Survey No 70 and Certificate No 811 and (2) Survey No 132 and Certificate No 760 in the Indragiri Division being an annual Quit Rent of Rs 4 and Rs 6-1-3 respectively.

that the site of the Robinson Park
may also be exempted.

The two blocks of land were
private property, before they were
acquired by the Robinson Park
Committee and their present market
value is Rs 2838.

There is an order of Quit Rent
amounting to Rs 32-2-6 which will
have to be remitted if it is decided
that the Park shall be exempted from
Quit Rent.

Resolution

Submitted for the
orders of Government.

The Board concurs in the views —
expressed by the Collector and supports
his recommendation.

(True Copy & Extract)

M. M. M.
Secretary

To
The Secy to Govt. P. & D.
Copy to the Col. of Madras.

Sumo 18890 Dep
Board of Revenue
 (Land Revenue)
 MADRAS.

G.O. 3-4-89, 12259
 G.O. 11-6-80, 12671.
 " 6-6-72, 12221

18
 21-8-89

Exo.

The collector's recommendation which is supported by the Board of Revenue is approved and sanctioned.

To

3/52
 The Secretary to Government
 R.D.

Proceedings, dated *1890*
 No. 3209
 Mis. Revenue Department
 Enclosures.

Subject.

Submitting for orders of Govt
 Madras collector's recommendation that the site of Robinson Park at Royapuram be exempted from payment of Quit Rent.

To the B? of Rev

1896
14/6

C.No. 3752 of 1890.

Note for orders

It is reported that the President of the Madras Municipal Commission requests that the site of 'Robinson Park' at Royapuram may be exempted from payment of quit rent, with reference to G.O. of 3-4-89 No. 259. The Comr of Madras and the B? of Rev. recommend the exemption. The Comr says that the Park is intended for the convenience and enjoyment of the public and is not a source of profit to the Municipality. But the G.O. under which the exemption is applied for speaks of 'income' and not 'profit'. (Para. 4 of G.O. 3-4-89 No. 259). The principle on which the exemption is granted is that the land should be

be devoted to public
purposes and should
not be a source of
income (not profits in
the sense of net income)

It was on this principle
that the land which
the Arantapur Municipality
wanted to use as a
park was refused
exemption (para. 7 of the
G.O.). On this case the
Secretary wrote as follows
in his note with that G.O.

"The case of the Victoria
Jubilee Park at Arantapur
is doubtful but probably
some income will be
derived from it from
sale of grass &c. and it
is hardly so many to be
a case in which exemption
should be granted although
no doubt it is an object
calculated to promote the
health, comfort &
convenience of the in-
habitants and as such
falls within the scope of
the Act."

Very well - but I am inclined
to think that the public parks
which are exempt from payment
of quit rent should be exempt
from income tax also
from a note that the
No. 7.3/4/14 N. 259 N.L.
issued before the park
at Arantapur is exempt

13/6/20
Yes if there is no net income

16/6/20
14/6/20

On this principle no
present application
should, it is thought, be
refused.

3. As an additional
ground in support of
this application the
Com^r says that no quit
rent is charged on the
site of the Peoples Park
or Vajra Park. The
Com^r may be asked
to report with reference
to G.O. of 18-1-20 No. 44

Whether there are any
specific orders of Govt
exempting these parks
from payment of quit
rent.

9. VI.
8/6. I am
9/6

