M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 495	Press ~~Mis.~~
48-49	
Dated 4-3-	1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 4th March 1861.

No. 48. Read the following letter from F. WALTHEW, Esq., Secretary to the Income Tax Commission, to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 23rd February 1861, No. 41 :—

SIR,

1. I have the honor to report by direction of the Commissioners, upon a claim preferred by T. Rámaswámi Mudali Muttuswámi Mudali, and Chinnatambi Mudali, for exemption from Income Tax, of certain Pandals, a Choultry, and a Flower Garden situated near Kistnama Naik's Tank Peddoonaikpettah near the Mint, Black Town, and a house No. 7, Venkatáchela Maistry Street, the proceeds of which property are devoted to the Pagoda known as Chinna Kási Visvanáda Swámi, situated in the same locality; the annual revenues derived from this immoveable property being on an average 228 Rupees per annum.

2. The Dharmakarta of the Pagoda has appeared, and satisfactorily proved to the Commissioners that the property is devoted to the Pagoda, and as such not liable to assessment, the exemption being provided for in Section 133 of Act XXXII of 1860.

3. The Commissioners would therefore beg to recommend that the above-named immoveable property be exempted, under Section 133, from the operation of the Income Tax Act.

No. 49. ORDER THEREON, 4th March 1861, No. 495.

Under Section 133 of the Income Tax Act, the Governor in Council is pleased to authorize the exemption, from the duties chargeable under that Act, of the immoveable property mentioned in the foregoing letter as being devoted to a religious public purpose.

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

Revenue 861 Dept
Proc: of Govt. for Harbor
From 506.

J. Wallbridge Esq
Secy to the Income Tax
Commissioners

To
A. D. Boudillon Esq
Secy to Government
Revenue Dept

Date 23 February 1861
Rec'd 25th
No. 495. 4 Encls.

Reports by direction of the Commissioners upon exemption preferred by J. Ramsay Moody & others for certain property the proceeds of which are devoted to religious public purposes, and recommending that the same be exempted from Income Tax under Section 133 of the Act.

With an order

No 495

Under section 133 of the Income Tax Act, the Governor in Council is pleased to authorize the exemption, from the duties chargeable under that Act, of the immoveable property mentioned in the foregoing letter as being devoted to a religious or public purpose.

Secretary
4th March 1861

Council

40

No 48 & 49

13 Copies. Presidents of the Income Tax Comm: Circ 35
3 " Special Comm: of No 1
13 " Boards of Revenue. No