

Ecclesiastical (1899) Departm

ORDINARY PRINTED.

G.O., No. 132-133

DATED 11-10-99.

INDEXED.

[Despatch Abstract.]

Refund of mport duty on articles of church furn

Requesting the sanction of the Govt of Madras by the refund to the chaplain of Mysore of the import duty paid by him on a stained glass window recently erected in the church at Mercara in memory of Rev. A. Tennell, and coming to the Venerable the Archdeacon, the Presidency Senior Chaplain, Church of England, and to the Rect-General, for information & guidance in the execution of certain orders of the

BACK PAPERS.

No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
3c	no 465	988					

Government {1899} of Madras. ECCLESIASTICAL.

Recd.

Enclosures

Regd.

1899.

Spare copies

G.O., No. 132, 11th October 1899.

OCTOBER.

Refund of Import-duty on articles of Church Furniture.

Requesting the sanction of the Government of India to the refund, to the Chaplain of Mysore, of the import-duty paid by him on a stained glass window recently erected in the church at Mercara in memory of the late Rev. A. Fennell; and communicating to the Venerable the Archdeacon, the Presidency Senior Chaplain, Church of Scotland, and to the Accountant-General, for information and guidance, certain orders of the Government of India on the subject of the —.

GOVERNMENT OF MADRAS.

ECCLESIASTICAL DEPARTMENT.

READ—the following papers:—

From the Venerable W. W. ELWES, M.A., Archdeacon of Madras, to the Chief Secretary to Government (through the Accountant-General), dated Coonoor, 19th April 1899, No. 5042.

I have the honour to request that Government will be pleased to sanction the payment to the Chaplain of Mysore of a sum of Rs. 48-12-0, which has been paid as import duty for a stained glass window to be erected in the church at Mercara to the memory of the late Mr. Fennell.

2. I attach a duplicate bill of entry showing that the money has been paid.

No. T. 18-Bag.—1377.

Forwarded to Government.

2. In Rule XXIV of the rules published with Home Department Notification, No. 178, Ecclesiastical, dated 21st May 1897, the Government of India have specified in detail the nature of the charges that may be incurred on behalf of the State on account of church furniture, and a sum of Rs. 312 has been provided in the Civil Budget Estimates under 23-A. Ecclesiastical for expenditure of this nature. The proposed expenditure, however, does not come under any of the authorized heads specified in the rule above mentioned and appears, therefore, to be inadmissible, although similar expenditure was sanctioned in G.O., No. 55, dated 3rd August 1897.

FORT ST. GEORGE,
10th May 1899.

(Signed) W. H. DAWSON,
Offy. Accountant-General.

To the Chief Secretary to Government.

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 2666, dated 14th June 1899.

Read—endorsement of Government, Revenue Department, R. No. 723, dated 30th May 1899.

Resolution—Mis. No. 2666, dated 14th June 1899.

The Board begs to report, with reference to the endorsement from Government read above, that there is no provision in the Tariff Act under which the stained glass window in question can be exempted from duty.

(True Extract.)

(Signed) C. G. TODHUNTER,
Acting Secretary.

To the Secretary to Government, Revenue Department.

G.O., R. No. 1000, Revenue, dated 22nd July 1899.

Read—the following memorandum from the Ecclesiastical Department, No. 1823, dated 12th July 1899:—

The undersigned has the honour to request that the Proceedings of Government No. 427, Revenue, dated 19th February 1869. quoted in the margin may be communicated to the Ecclesiastical Department.
„ 2508 „ „ 15th August 1877.

(Signed) G. STOKES,
Chief Secretary.

To the Revenue Department.

Order—No. R. No. 1000, Revenue, dated 22nd July 1899.

Ordered accordingly.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Chief Secretary to Government, with copies of the Government Orders.

ENCLOSURES.

G.O., No. 2508, Revenue, dated 15th August 1877.

Read—the following letter from G. H. M. BATTEN, Esq., Officiating Secretary to the Government of India, Department of Revenue, Agriculture and Commerce, to the Chief Commissioner of British Burma, dated Simla, 8th August 1877, No. 118:—

Referring to your Junior Secretary's letter No. 854/107 (Revenue Department—Customs), dated the 25th May last, in which it is stated that packages for the Ladies' Association at Thayetmyo have always been allowed to pass through the Custom house free of duty, I am directed to invite your attention to the orders of the Government of India in the Financial Department, No. 803, dated the 2nd February 1869, regarding the exercise by Local Governments of their power to exempt goods from customs duty under section 19 of Act VI of 1863. In these orders it was ruled that, except under very peculiar circumstances, remissions of duty should not be made, but that in cases where a grant of money might reasonably be made by the State, the duty should be paid by the importers and a bill for the refund of the amount submitted for the sanction of Government.

2. I am to request that in cases of this kind remissions of customs duties may not be made in future, and that in any case in which you are of opinion that a grant of Government money should be made, a recommendation to that effect may be made to the Government of India.

Endt. No. 119.

Copy forwarded to the Government of Madras for information and guidance.

(Signed) C. J. LYALL,
Under Secy. to the Govt. of India.

8th August 1877.

Order—No. 2508, Revenue, dated 15th August 1877.

Communicated to the Board of Revenue.

(True Extract.)

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

To the Board of Revenue.

G.O., No. 427, Revenue, dated 19th February 1869.

Read—the following letter from the Officiating Secretary to the Government of India, Financial Department (Separate Revenue—Customs), to the Secretary to the Government of Bombay, dated Fort William, 2nd February 1869, No. 803:—

In reviewing the Abstract of the Proceedings of the Government of Bombay in the Revenue Department (Miscellaneous), the Governor-General in Council has had his attention called to the frequent exercise of the power given by section 19 of Act VI of 1863 to exempt goods from the payment of customs duties by special order under stated circumstances of a special nature; for instance, in the proceedings for September last, there are eight instances of such exemptions being allowed, most of them being exemptions of articles of church furniture.

2. In recent orders to the Government of Bengal, it was laid down as a rule that such articles, when imported by private individuals, should in all cases pay duty, but that in exceptional cases, where a grant of money might reasonably be made by the State, a bill for the customs charges should be submitted for the sanction of Government in the proper department.

3. Although financially the result is the same, the Governor-General in Council believes that more caution is observed in passing an actual charge submitted in a bill than in granting an exemption. In the latter case, the true question is not always considered, which is whether the State ought fairly to bear the charge; for to exempt from duties is really to make a State grant.

4. On these grounds, the Governor-General in Council would recommend, for the consideration of His Excellency the Governor of Bombay in Council, the propriety of refraining from exercising the power referred to, except when the goods are actually the property of Government, and of levying the duties in all other cases. On this principle, orders were lately passed on a reference from the Government of Bombay regarding the exemption of Military equipments for the Hyderabad Contingent from customs duty.

5. An advantage of this plan is that the charges appear in the accounts under their proper heads, and are subject to the checks provided by the Budget and by Departmental Rules.

6. If it be thought inconvenient that cash payments should be made to the Customs department, which have to be refunded in cash by other departments, the bill for the duties might, in the first instance, be submitted to the proper authority, and, if passed, might be accepted as cash by the Customs department, who would debit the department passing the charge.

7. His Excellency the Governor-General in Council is, on principle, very strongly opposed to exemption from customs duty of any kind, except under most peculiar circumstances. The principles propounded in the despatch are now thoroughly established in the practice of Her Majesty's Government in England.

Copy to Madras, Bengal and British Burma, for information.

(Signed) G. H. M. BATTEN,
Under Secy. to the Govt. of India.

Order—No. 427, Revenue, dated 19th February 1869.

Separate Revenue No. 16.
Customs.

Communicated to the Board of
Revenue for information and guidance.

(True Extract.)

(Signed) R. A. DALYELL,
Ag. Secretary to Government.

To the Board of Revenue.

Memo. No. 1824, Ecclesiastical.

With reference to his letter, No. 5042, dated 19th April 1899, the Venerable the Archdeacon is requested to report fully the circumstances under which he recommends the payment, to the Chaplain of Mysore, of a sum of Rs. 48-12-0, which has been paid as import-duty for a stained glass window to be erected in the church at Mercara to the memory of the late Mr. Fennell.

2. Under orders which have recently come to notice, such money payments in reimbursement of import-duty, paid on articles imported by private individuals, can only be made in exceptional cases and with the sanction of the Government of India.

(Signed) G. STOKES,
Chief Secretary.

12th July 1899.

To the Venerable the Archdeacon.

From the Venerable W. W. ELWES, M.A., Archdeacon of Madras, to the Chief Secretary to Government, dated Coonoor, 11th August 1899, No. 5259.

With reference to memorandum, No. 1824, Ecclesiastical, dated 12th July 1899, regarding application for refund of import-duty paid for a stained glass window to be placed in Mercara church to the memory of the late Mr. Fennell, I have the honour to state that, until the receipt of the memorandum under reply, I had not heard of the order referred to in the second paragraph of the memorandum.

2. Large sums of money have been spent by private individuals in building or assisting to build churches in which Government servants worship and in beautifying and improving those churches.

These churches are, as a rule, the property of Government, subject to the conditions involved in the fact that the Government has approved of the consecration of these churches. When, therefore, anything is imported at private cost—and at times at a very considerable private cost—for the improvement of these churches, it has been usual, if application has been made, for Government to reimburse the amount of import-duty. It is practically a small contribution from Government towards the expense of improving a church which, subject to the conditions mentioned above, is the property of Government and has been taken as a mark of approval on the part of Government of the action of members of Church of England in spending money on the beautifying and improvement of the churches in India.

Memo. No. 2123, Ecclesiastical.

With reference to his letter, No. 5259, dated the 11th August 1899, the Venerable the Archdeacon is requested to reply to paragraph 1 of memorandum, No. 1824, Ecclesiastical, dated 12th July 1899. Information should be afforded as to who is erecting the stained glass window in the Mercara church to the memory of the late Mr. Fennell, and as to whether the late Mr. Fennell rendered any public services which would justify a recommendation to the Government of India that the sum of Rs. 48-12-0 paid as import-duty on the stained glass window should be reimbursed to the Chaplain of Mysore.

(Signed) G. STOKES,
Chief Secretary.

22nd August 1899.

To the Venerable the Archdeacon.

From the Venerable W. W. ELWES, M.A., Archdeacon of Madras, to the Chief Secretary to Government, dated Coonoor, 4th September 1899, No. 5340.

I have the honour to acknowledge the receipt of your memorandum, No. 2123, Ecclesiastical, dated 22nd August 1899, concerning the proposed refund of import-duty on the stained glass window lately put in the church at Mercara.

2. I have communicated with the Chaplain of Mysore with Mercara and enclose a copy of his letter, dated 29th August 1899, sent in answer to certain questions I put to him.

3. I gather from paragraph 2 of memorandum, No. 1824, Ecclesiastical, dated 12th July 1899, that the refund of import-duty for articles imported by private individuals can only be made in exceptional cases.

4. I have the honour to recommend that the sanction of the Government of India be asked to the refund of this import-duty on the following grounds:—

- (a) That the window was not put in by the near relatives of Mr. Fennell but by personal friends and former parishioners of the late Mr. Fennell, when he was Chaplain of Mercara, where the window has been erected.
- (b) That this window is a great addition to a church which is a public building.
- (c) That the old window was in such a state that it would have been necessary soon to renew it entirely at the expense of Government, and the cost would probably have exceeded considerably the sum which it is asked to be refunded.

ENCLOSURE.

From the Rev. Mr. C. E. WHITELEY, Acting Chaplain of Mysore, to the Venerable the Archdeacon of Madras, dated 29th August 1899.

In reply to your letter, No. 5317, dated the 25th instant, concerning the question of the refunding by Government of the import-duty paid on the memorial window for the Mercara church, I have the honour to state that—

- (a) The window was subscribed for by the personal friends and former parishioners of the late Rev. A. Fennell throughout the district of Coorg and elsewhere.
- (b) The cause that led to its erection was the desire, on the part of the above-mentioned friends and parishioners, to erect a memorial to him in the church in which he had ministered.
- (c) I am not aware of any special public services rendered by Mr. Fennell.

I would point out that, as Mr. Fennell took a leading part in the erection of the church, and as he was for several years Chaplain of Mercara, the case differs from that of a monument erected in memory of a purely private person by his own relatives and friends. In the present case the near relatives of Mr. Fennell had no part in the erection of the memorial and were not asked to subscribe towards it.

I beg also to suggest, as reasons in support of this application to Government,—

- (1) that this window is a great addition to a church which is a public building; and
- (2) that the old window was in such a state that it would have been necessary soon to renew it entirely, and this, I suppose, would have been done at the expense of Government, and the cost would probably have exceeded considerably the sum which it is asked should be refunded.

From the Venerable W. W. ELWES, M.A., Archdeacon of Madras, to the Chief Secretary to Government, dated Coonoor, 5th September 1899, No. 5342.

In continuation of my letter, No. 5340, dated 4th September 1899, and with reference to memorandum, No. 2123, Ecclesiastical, dated 22nd August 1899, I have the honour to forward copy of a letter received yesterday from the Chaplain of Mysore, and dated the 2nd September 1899.

2. This letter shows that the late Rev. Mr. Fennell was instrumental in raising funds for the church which he designed at Mercara, and the erection of which he personally superintended. The letter also shows that he worked with his own hands the carving of the beams, &c., of the roof, and of the sittings, reading desk and pulpit; also that, for several years after his retirement from the Government service,

he ministered in it until a Chaplain was appointed in his place, and subsequently, whenever the chaplaincy was vacant, he conducted service as long as he was able to do so.

3. Under these circumstances, I would submit that the late Rev. Mr. Fennell rendered a certain amount of public service which may be taken into consideration by Government with reference to the refund of import-duty on the stained glass window raised to his memory.

ENCLOSURE.

From the Rev. Mr. C. E. WHITELEY, Acting Chaplain of Mysore, to the Venerable the Archdeacon of Madras, dated 2nd September 1899.

In writing to you lately in reply to your letter of the 25th ultimo, I stated that I was not aware of any special public services which the late Rev. A. Fennell had rendered, such as might appear to Government a fair reason for refunding the import-duty paid on a window erected in his memory in the Mercara church. I have since then been informed of the following: "Mr. Fennell was instrumental in raising funds for the church which he designed and personally superintended the erection of; he worked with his own hands the carving of the beams, &c., of the roof, and of the sittings, reading desk and pulpit. For several years, after his retirement, he ministered in it until a Chaplain was appointed in his place, and subsequently, whenever the chaplaincy was vacant, he conducted service as long as he was able to do so."

As regards also your question (b), were the reasons that led to the erection public or private? I should perhaps have replied public; but from what I stated I think you will be able to judge on this point.

ORDER—No. 132, Ecclesiastical, dated 11th October 1899.

The Government of India will be addressed.

2. The letters from the Government of India, No. 803, dated 2nd February 1869, and No. 118, dated 8th August 1877, will be communicated to the Venerable the Archdeacon, the Presidency Senior Chaplain, Church of Scotland, and to the Accountant-General for information and guidance.

[Here enter letter, No. 133, Ecclesiastical, dated 11th October 1899.]

(True Extract.)

G. STOKES,
Chief Secretary.

To the Venerable the Archdeacon, with one enclosure.
,, Presidency Senior Chaplain, Church of Scotland.
,, Accountant-General.

Exd. W. D'Moss.

20147/98
GOVERNMENT OF MADRAS.
ECCLESIASTICAL.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

Letter, No. 133, 11th October 1899.

OCTOBER.

Refund of Import-duty on articles of Church Furniture.

Requesting sanction to the refund, to the Chaplain of Mysore, of the import-duty paid by him on a stained glass window recently erected in the church at Mercara in memory of the late Rev. A. Fennell.

20147/98
Public (1899.) Department.

CURRENT No. 170

ECCLESIASTICAL DEPARTMENT.

LETTER—from

THE CHIEF SECRETARY TO THE GOVERNMENT OF
FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT (ECCLESIASTICAL).

SIR,

With reference to the letters quoted in the margin, I am directed to request that the sanction of the Government of India may be accorded to the grant of a sum of Rs. 48-12-0 to the Chaplain of Mysore in reimbursement of import-duty paid by him on a stained glass window recently erected in the church at Mercara in memory of the late Rev. A. Fennell.

2. The late Rev. A. Fennell was a Chaplain on the Madras Establishment from 1837 to 1861, and was for several years Chaplain of Mercara. He is said to have been instrumental in raising funds for the erection of the church, which he designed, and the construction of which he personally superintended. For several years after his retirement from the service he ministered in the church until a Chaplain was appointed in his place and, subsequently, whenever the chaplaincy was vacant, he conducted service as long as he was able to do so. The memorial window was subscribed for by the personal friends and former parishioners of the late Mr. Fennell, and is said to be a great addition to the church, which is a Government building. It is further reported that the old window of the church was in such a state that it would soon have been necessary to renew it at the expense of Government. I am to say that, in the opinion of the Governor in Council, there are good grounds for the repayment of import-duty in this case.

I have the honour to be,

Sir,

Your most obedient servant,

OOTACAMUND,
11th October 1899.

G. STOKES,
Chief Secretary.



From
The Venerable W. Weston Elwes
Archdeacon of Madras.

No. 5742.

Dated 19th April 1899.

Received { 12 May 1899

Registered

Enclosures one.

Spare copies. -

SUBJECT.

Requesting that Govt. will be
pleased to sanction payment
to the Chaplain of Mysore of
Rs 48. 12. 0. Customs duty
paid on a stained glass window
to be erected in Mercara Church
in memory of the late

BACK PAPERS.

G.O.	No.	Department.	Date.
x	147	Eccl:	12.12.98
x	32	"	28.2.98
x	29	"	23.2.98 and
x	18	"	1-2-98
x	17	"	1-2-98

55 " 3-8-99

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Take returned to Revenue

3/11/99
30/5/99
3/11/99

Revenue Department

28

Read letter from the Venerable
the Archdeacon of Madras, No. 5042 d/
19.4.99. (Eccl. c. no. 1401)

Encl. R. No. 723 d/30th May 99

Referred to the Board
of Revenue for favour of remarks.

[Signature]

To

The Board of Revenue (S.R.) - 29-5-99

KD
29-5-99

Revenue (1899.) Department.

CURRENT No. 3848

Order

From

The Secretary to the Commissioner
of Salt, Abkari and Separate Revenue,
Madras.

Mis. No. 2666

Dated 14th June 1899.

Received 15th do -

Registered 16th do -

Enclosures 2

Spare copies



SUBJECT.

Reporting to Government that there is no provision in the Tariff Act under which the stained glass window, imported for the church at Mercara, can be exempted from duty.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

ms 427 Rev. Dec 19.2.69.
- 2508 - - 15.8.77

From
in
12.2.69
copy
12.4.77
sent 12/8

to the Rev. Dept. (with the
two marginally quoted G.O. with
in original)
Despatch
15.7.88

4 p
Secr. Dept.

ms No 1823
12.7.99

The undersigned
has the honour to request
that the Pres. of Govt.
be quoted in the
margin may be
communicated to the
Secr. Dept.

Cs
8.7.88
ale
11/7/99
M. J. U.

note. It seems desirable
to obtain copies of the G.O.
officially, & to communicate
them to heads of departments
under Secr. & to the
Asst. Genl.

Cs
8.7.88. Very well.
M. J. U.

True draft to

10 p
Sec. 1. dep

mem No. 1824

12. 7. 99

With reference to
his letter No. 5042 dated
19. April 1899, the Under
the Archbishop is requested
to report fully the circum-
stances ^{under} which he
recommends the payment
to the Chaplain of his son
of a sum of £5. 48. 12., which
has been paid as import
duty for a stained glass
window to be ~~be~~ erected
in the Church at Merioneth
to the memory of the late
Mrs. Fennell.

2. Under orders which
have recently come to
notice, such money
payments in reimburse-
ment of import duty
paid on articles imported
by private individuals
can only be made in
exceptional cases, &

Issue
as
12/7/99

with the sanction of the
Govt. of India -

Cu
2.7.99.
ab
11/7/99.

11/7/99.

Ecclesiastical
Judicial (1899) Department.

CURRENT No. 261

54
To the Hon. Secy. for the
Judicial Department
by Memo 1524 of 12-7-99 (A)

From
The Revenue Dept.

Order

No. 1000 R.

Dated 22-7-99.

Received

Registered

Enclosures 2

Spare copies. -



SUBJECT.

Communicating of Co.
Nos 427 Rev. of 19-2-69 and 250⁸ Rev.
dated 15-8-77 to the Eccle-
siastical Department.

To the Hon. Secy. for the Ecclesiastical

appd 24/7/99
xld 24/7/99

25/7/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

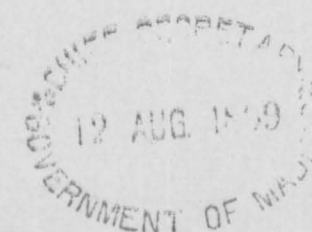
Ecclesiastical (1899) Department.

CURRENT No. 275

From

The Venble W. Weston Clarke, M.A.
Archdeacon of Madras.

Order



No. 5259.

Dated 11th August 1899.

Received } 12th — do
Registered }

Enclosures —

Spare copies —

SUBJECT.

Tropical duty on imports
purchased at the cost of
members of the Church of
England for the purpose of
improving a beautiful
Churches

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

13 p
Cecil. Sep-

Mem. No 2123
22-8-99

with reference
to his letter No 525-9
dated the 11th August 1899,
the Ven^{ble} the Archdeacon
is requested to ~~present~~
~~present~~ with a reply to
para 1 of memo No 1824
Cecil. dated 12th July 1898.
Information should be
afforded as to who is
erecting the stained glass
window in the Mercers
Church to the memory
of the late Mrs Fennell,
as to whether the late
Mrs Fennell rendered any
public service which
would justify a recom-
mendation to the Govt. of
India that the sum of
Rs 48-12-00 paid as import-
duty on the stained glass
window should be recom-
mended to the Chaplain

DN copy
A & T S x
MR 24/8/99

Issued
on
19.8.99

Ecclesiastical (1899) Department.

CURRENT No. 309

From
The Venble W. Weston Oliver, M.A.
Archdeacon of Madras.

No. 5340.

Dated 4th Sept 1899.

Received }
Registered } 5 do

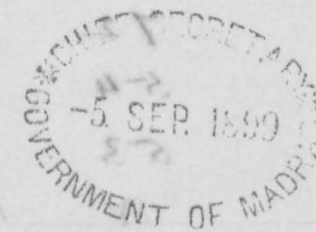
Enclosures one.

Spare copies

SUBJECT.

Requesting for reasons given that
the Gov. of India may be
asked to sanction a grant of
revenue duty on cost of
window placed in Macraes
Church to the memory of the
late Rev. Mr. Fernell

Order



To the Ven. the Archbishop
Secy 29
22/8/99

BACK PAPERS.

G.O.	No.	Department.	Date.
	147	Ecd:	12.12.98
	32	"	28.2.98
	29	"	23. 2.98
	18	"	1.2.98
	17	"	1.2.98
	55	"	3.8.97
	54	"	7.8.98

FURTHER PAPERS.

G.O.	No.	Department.	Date.
	75	Ecd:	22.9.94
	72	"	15.9.94
	54	"	7.7.94
	53	"	7.7.94
	80	new:	1.2.85
	1344-A	"	4.12.85
	104	Ecd:	27.5.85
	1284	w	16.4.77
	2508	new:	15.8.77
	10	Ecd:	17.1.77
	487	w	30.7.77
	4	new:	2.1.77

Ecclesiastical (1899) Department.

CURRENT No. 310

From
The Venble W Wenden Elvey, M.A.
Archdeacon of Madras.



Order

No. 5342

Dated 5th September 1899

Received } 6 do

Registered

Enclosures One.

Spare copies

SUBJECT.

Forwarding, in continuation of
letter No 5340 September 4. 99 -
certain particulars concerning
the public services of the late
Rev. Mr. Perrett in connection
with proposed refund of unpaid
dues on cost of window excluded
from money in Mercantile Church.

The Govt. of India has specified in detail the nature of the charges that may be incurred on behalf of the State on account of Church furniture, & that as the proposed expenditure does not come under any of the authorized heads, it appears to be inadmissible, although similar expenditure was sanctioned in G.O. No. 55 Secs. dated 3.8.97.

3. With reference to the Act. Secy's remarks, it is submitted that the Eccles. Rules of 1897 were not a new set of regulations, but were merely a reprint, with corrections to date, of rules which had long previously been in force - they were first published by the Govt. of India as a separate collection in 1885, but the Rules relating to the supply of Church furniture found a place in the Indian P.W. Code of 1882, which was based on a still earlier

edition of the Govt. of India P.W. Code. Precedents for the refund of customs duty paid on stained glass windows & harmoniums imported at private expense for State Churches, go back to 1877, & this appears to be the first occasion on which the Act. Secy. has declared a grant for the purpose to be inadmissible. Several such sanctions have been accepted by the A.G. without question, subsequent to the issue of the revised Eccles. Rules of 1897. If the opinion now expressed by the Act. Secy. is to be accepted, the present & all future applications of the kind must be ~~refused~~ refused, but that officers might perhaps be asked how he reconciles his present remark with his acceptance of numerous

the reactions to similar refund
in the past. It may be
pointed out that this is
not strictly speaking an
application for expenditure
incurred by the State
on account of Church
furniture, but one for
a refund of money already
paid to Govt. in the shape
of import duty. It can
hardly therefore fall under
the rules regulating the
supply of Church furniture.

C. 24.5.99 It has nothing to do with
the rules for the
supply of Church furniture for a
window is not furniture. The A.C.
connection with this matter seems
to lead down in art. 920 C.A.C
the material point is whether
Madras Govt. have power
to make a refund of import duty
to value of 48-12-0. Will
you please say.

25.5.99
No 1374 of 26 May 1899
Mis. 5.9.

Read Enclt. No. 723 Roul.
of 30.5.99
B.P. (S.D.) Mis. No.
2666 of 14.6.99 (C. No. 3848)

To Secy.

May the reply from the
Board stating that there is no
provision in the Tariff Act under
which ^{the} stained glass windows
can be exempted from duty be
transferred (u.o.) to the Ecclesiastical
Department?

2. Please see section 23 of the
Sea Customs Act (XIII of 1870), which
empowers the local Govt. "by special order in
"each case (to) exempt from the payment of duty,
"under circumstances of an exceptional nature,
"any goods on which Customs duties are
"leviable". A note under this section (vide
page 11 of Grimley's Sea Customs Manual) states
that this power should not be exercised without
previous reference to the Govt. of India. The
questions for consideration are whether the
circumstances of the present case are exceptional,
and whether in that event this Govt. is prepared to
make a reference to the Govt. of India.

KQ
17-6-99

Inside the fountain what
is wanted is the authority to
refund.

Can we not trace
the Govt of India
order referred to?
If not perhaps it
was only an
instruction to
Bengal?
M
19.6.99

To Secretary.

Please see para 2
of the Govt of India letter
under G.P. No. 80 Rev d.
1-2-1886.

y.

SAU
23/6/99.
KO
26-6-99

Yes; a reference to India
is necessary if the
Memorandum is to be
franked

He
27.6.99

To Secy. no.

Received back from Secy. for
examn of question of refund as apart
from exemption.



Kann.

- As far as can be ascertained, the only rules for the
refund of Customs duty are contained in the following:-
- (i) Tariff Act VIII of 1894 - Schedule II - proviso 2 for the
refund of a portion of the duty on arms purchased
from the military
retail for private use;
 - (ii) Sea Customs Act (VIII of 1878) section 40 - for the refund
of duty erroneously paid;
 - (iii) Ibid, Section 42 - for the refund of seven-eighths
of the duty on goods re-exported;
 - (iv) Ibid, Sections 140 & 142 - for the refund of duty
on goods not shipped or re-landed.
2. To claim refund under item (ii), it should be shown
that the goods may be exempted from duty. Exemption
from duty is allowed -
- (i) when goods are re-imported, on which the duty has
once been paid & not refunded; ~~and~~ S.O. no 73.
 - (ii) when the goods are stores imported by Govt. Ibid
S.O. no 64, para 1

But if Govt decided to refund the
sum in the present, I don't see who wd
be asked. Perhaps the Secy might be asked if
exemption is not objectionable.

NOTE FOR THE Asst. Secy.

The question in
these papers is whether Govt.
can repay to the Chaplain
of Mysore, as a charge
against "Ecclesiastical",
a sum of Rs 48-12-00 paid
as Customs duty on a
stained glass window to
be erected in the Church
at Mercara.

2. So far back
as January 1877, a case
arose in which the Church
Committee of St. Matthias'
Church, Mysore, asked
permission to land free of
import duty, a new organ
for the Church, & it was
then ruled in G.O. no 4 Rev.
dated 2-1-77, that remission
of import duty could not
be granted under the orders
of the Supreme Govt., but
that the bill for the duty
might be submitted as
a charge against Govt. in
the Eccles. Dept. Since

then, the Govt. has in numerous cases, with the acquiescence of the Asst. Secy., authorized the payment, as a debit to "ecclesiastical" of sums disbursed by Chaplains & Church Committees on account of import duty on organs, harmoniums, bells, memorial windows &c. &c. for Govt. churches at the expense of the congregation.

3. In the case now under reference, the Asst. Secy. has for the first time raised an objection to a payment of this kind; & he bases his objection on the ground that the Asst. Secy. rules specify the objects on which state expenditure can be allowed in connection with churches, & that the proposed payment does not come under any of the authorized heads.

4. The papers were referred u.o. to the Rev. Asst. for remarks as to whether this Govt. has

power to make a refund of import duty to the extent of Rs. 48.12--... & the preceding note in the Rev. Asst. quote rules under which assumptions & refunds may be made, none of which apply to the present case. The Asst. Secy. Rev. Asst. concludes the note by saying, "But if Govt. decided to refund the sum in the present case, I don't see who would object-- Perhaps the A. S. might be asked if there is any account objection" The A. S. has however already objected, & it is possible that the Asst. Secy. over-looked his note.

5. Among the papers put up by the Rev. Asst., however, are two which bear directly on the case now under consideration. In its letter printed with G.O. No. 427 Rev. Dtd 19.

the Govt. of India remarked
on certain cases in which
the Govt. of Bombay had
exempted goods from the
payment of Customs duty,
most of them being exemption
of articles of Church furniture,
& it went on to say, "such
articles, when imported by
private individuals, should
in all cases pay duty, but
that in exceptional cases,
where a grant of money
might reasonably be made
by the State, a bill for
the Customs charge should
be submitted for the sanction
of Govt. in the proper Dept."
This has been exactly the
procedure adopted in the
Eccl. Dept. in this Presy.
for many years, but there
is a letter from the
Govt. of India, printed with
G.O. No. 2508 Rev. D 15.8.77,
in which it was laid
down that in any case
in which it was considered
when

5.

that a grant of Govt. money
should be made, a
recommendation should be
made to the Govt. of India
Neither of these orders was
communicated to the Eccl.
Dept. or to the Asst.
Secy., & although the
Eccl. Dept. has all along
unconsciously followed
the procedure laid down
by the Govt. of India in
the earlier resolution, all
the sanction given for
many years past have
been ultra vires, for
they should not have
been accorded, so under
the second resolution,
without a reference to
the Govt. of India in
each case.

6. It seems clear that
if, in the present case,
the Govt. desire to ^{re-pay} ~~repay~~
to the Chaplain of Mysore
as a debt to "ecclesiastical"
the sum of Rs 48-12-0, dis

as Custom duty on a stained
glass window imported for
the Mercers Church, a
recommendation to that effect
must be made to the Govt.
of India. The G. of I. however
says that such grants of
money should be made
only in exceptional cases,
& it has to be considered
whether the present case
is of such an exceptional
nature as to warrant a
recommendation to the G. of I.
It is said that the stained
glass window is to be
erected to the memory
of the late Mr. Farnell,
but it is not stated whether
it has been paid for
by a private individual
or family, or whether it is
to be erected from general
subscriptions among the
community as a memorial
for public service rendered
by the deceased. Something
will have to be said to the
Govt.

G. of I. to show that it
is an exceptional case,
& a case cannot be made
out on the Archdeacon's
brief letter of 19.4.29.

7. All future applications
of the kind must apparently
be dealt with in the
light of the orders now
put up by the Rev. Dept.
Orders are required.

C.

6.7.29.

C.S.

It is submitted that even
supposing that Govt. had the power
to make the refund, no reasons have
been given why it should do so.
The archdeacon apparently relies
on the fact that payments have been
made by Govt. in similar cases before.
But it appears to be clear under the
letter of the Govt. of India No. 118 d. 8.8.27
that if Govt. decides that the refund
should be made the Govt. of India
will have to be addressed, & that it
must first of all be decided whether
it is a case where a grant of money
may reasonably be made by the St.

Flag III

It is submitted therefore that the Archdeacon may be asked to state fully the circumstances under which he recommends that the sum of Rs 48-12 may be paid by Govt.

al
7/7/99

Yrs. Obedt.
W. H. S. 11/11.

[13. / 73]
1,000-81-7-97.
c3-8-99.
R8-8-99.

Encl. Com 26

W. H. S. 11/11.

4 cannot find any reply to Memo. N. 1524
12.7.99

addressed to the Archdeacon. Until that reply is received, further action had better stand over.

8.5.99 7.8.99
But upon receipt
Hoped.

NOTE FOR THE Asst. Secy -

The Rev. Secy. has now communicated officially the two orders of 1869 & 1877, containing the orders of the Govt. of India regarding a grant of Govt. money in cases in which it is desired to reimburse Customs duty paid on articles imported for the use of Churches &c. Under the terms of the two orders, the sanction of the Govt. of India is necessary to such grants of State in funds.

2. Before communicating these orders to the Archdeacon & to the Asst. Secy, it is submitted for consideration whether the Govt. of India might not be asked to rescind so much of the order of 1877, which makes a reference to that Govt. necessary in such cases. The order is an old one, & the

never been acted on in India,
because it has not hitherto
been communicated to this
dept. - It does not seem
desirable that this Govt.
should have to go up
to the Govt. of India every
time a grant of money might
reasonably be made. The
amounts are generally under
Rs 60 & seldom over Rs 100.
The Govt. might be told
that this Govt. can be
~~trusted to exercise~~
discretion in making such
grants. If approved by
the C.S., a draft letter
will be submitted.

C.S.
29.7.99 It seems to be desirable
that the Govt. of India Order of 1877
should be rescinded but if the Govt.
of India is ^{asked to do so,} ~~advised to do so,~~
it will have to be admitted that
the grants made for many years
by this Govt. have been ultra vires
apparently because the Order has
never been communicated to this
dept.

no doubt but there is no one
asking for it now. We have
put ourselves out of Court by
what has occurred in this post.
The only thing to do is to go
up to India now and get
sanction in this case. Then
if they approve this case they
will have condoned the past
and we can ask to have the
order rescinded on a future

NOTE FOR THE *Archdeacon*

The Archdeacon's
reply (Circular No 275)
to memo. No 1824 dated
12.7.99 has now been
received & is submitted.
He does not state the
circumstances under which
he recommends the repay-
ment of import duty
in this particular case,
but confines himself
to the general question.
Orders are requested as to
whether he should be
asked to give detail in
regard to the stained glass
window to be erected
in the Mercers Church
in memory of the late
Mr. Fennell.

C.S.
14.9.99
C.S.
10/10/99
Yrs. Mr. him
again for the
info.

17/10/99

G
24
10-25-3-0

C 11-9-99
R19-289

Encl DEPARTMENT.

H. B. the Govt

C. No. 275- From the Vin. the Archbishop, No. 525-9, dated 11-8-1899.

" 309 " do " 5340, " 4-9-1899.

" 310 " do " 5342, " 5-9-1899.

" " " " " 189 .

for order

With reference to the
office note below, & to H. B.
the Governor's note of 7-8-99
at Flag K, further corres-
pondence from the Venible
the Archbishop on the
subject of the stained
glass window to be erected
in the Mercers Church
to the memory of the late
Mrs. Fennell, is submitted.
2. In Current No. 275,
the Archbishop ^{gave} ~~gives~~ reasons
in general terms why
Govt. should repay sums
discussed ~~for~~ ^{as} import-duty
on articles imported by
private individuals or

dep.
ab
31/7/99

notes for the adornment
of Govt. Church.

3. The Archbishop was
then asked in Memo. No 2123
dated 22.8.99, to give reasons
in support of his recommendation
for the repayment of improp-
riety in this particular case.
His replies are contained in
current Nos 309 & 310. It now
appears that the ~~Rev~~ Fennell
mentioned in the earlier letter
was the Rev. A. Fennell, who
was a Chaplain on the Madras
Establishment from 1837 to
1861. He retired in the latter
year, & appears to have settled
down at Mercara, & must
have died in 1896 or 1897,
as his name disappears from
the Almanac after 1896.

4. The late Rev. Mr. Fennell
is stated to have taken ~~part~~
a leading part in the erection
of the Mercara Church, & to have
ministered in it for many
years both before & after
his retirement. The memorial
window was subscribed for

note. This information has
been obtained from civil
list & almanac

The Govt. of India may be addressed
accordingly.

A.S.H.
18.9.99

Dr. J. J. J. J.

Cu
7.9.99.
at
19/9/99

11/9/99

by his personal friends &
former parishioners in Coorg
& elsewhere. It is stated
that the old east window
of the church was in such
a state that it would have
been necessary even to
renew it ^{at the} ~~at the~~ ^{at the} expense
which has fallen of Govt.
5. There appears to be
good grounds for asking the
Govt. of India to sanction
the repayment of the improp-
riety in this case. Orders
are requested.

26.9.99
R. V. R.

20 DEPARTMENT.

20 p.

[6]
1,000-21-7

C. No. 170	From the	Ven. the Archbishop	No. 5042, dated 15.4.1899.
261	"	Rev. Sept.	" 1000R, 22.7.1899.
275	"	Ven. the Archbishop	" 5259 - 11.8. "
309	"	"	" 5340, 4.9.1899.
310	"	"	" 5342, 5.9. "
	"	"	" 189.

order no 132 of 11-10-98
P.S.

Wm. H. R.

W. R. The Rev.

A.S.H.
27.9.99

The Govt. of India will be addressed -

2. The letter from the Govt. of India no 903 dated 2. Feb 1869 and no 118 dated 8. August 1877, will be communicated to the Ven. the Archbishop, the ^{Presiding} Senior Chaplain Church of Scotland & to the Asst. Secy for information and guidance.

Done on 27.9.99

W. R.

Cu 21.9.99
also 23/9/99
Letter No. 133.

To the Ven. the Archbishop, with
Presiding Senior Chaplain
Ch. of Scotland
Asst Secy

To the Secy. to the Govt. of India
Home Dept (Ecclesiastical)

Bill of exchange of the
returned to the Archbishop
also 170.

Printed at the
with a view to
being sent to the
Printed at the
also 170.

20 p.
32 sheets
20.9.99
with

With reference to the letter from the Govt. of India quoted in the margin, I am directed to request that the sanction of the Govt. of India may be accorded to the grant of a sum of Rs 48-12-0 to the Chaplain of Mysore in reimbursement of important duty paid by him on a stained glass window recently erected in the Church at Mercara, in memory of the late Rev. A. Fennell.

2. The late Rev. A. Fennell was a Chaplain on the Madras Establishment from 1837 to 1861, and was for several years Chaplain of Mercara. He is said to have been instrumental in raising funds for the erection of the Church, which he designed, & the construction of which he personally superintended. For several years after his retirement from the service he ministered in the Church until a Chaplain was

from the Govt. of India, Circular No. (Suppl. Res. - Customs) to the Govt. of Bombay, dated 1st William, the 2nd July 1869, No. 903.

from the Govt. of India, Circular No. (Suppl. Res. - Customs) to the Govt. of Bombay, dated 1st William, the 2nd July 1869, No. 903.

appointed in his place, and subsequently, whenever the Chaplaincy was vacant, he conducted service as long as he was able to do so. The memorial window was subscribed for by the personal friends & former parishioners of the late Mr. Fennell, & it is said to be a great addition to the Church, which is a Government building. It is further reported that the old window of the Church was in such a state that it would soon have been necessary to renew it - at the expense of Govt. - I am to say that in the opinion of the Govt. in Council, there are good grounds for the reimbursement of important duty in this case.

(From orders)

A.H.
27/9/99

Cs
21.9.99
als
23/9/99

M.H.

[Faint, mirrored handwriting, likely bleed-through from the reverse side of the page.]

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