M.R.O. 1—77,606—8-6-37.

(1) Number of pages 12

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1717 A	Press / Mis.
175-176.	175-176
Dated 26-8-	1875.

12/13

Not to be folded or roughly handled

FINANCIAL DEPARTMENT.

No. 1717-A.

FROM

THE HON. D. F. CARMICHAEL,

Officiating Chief Secretary to the Government of Fort St. George,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT.

SIR,

I am directed by the Governor in Council to transmit copy of a letter, dated 17th August instant, from the Madras Trade Association, together with its enclosure—a memorial on the subject of the recent Tariff Act—to the address of His Excellency the Viceroy and Governor-General.

I have the honor to be,
Sir,
Your most obedient servant,

OOTACAMUND,
26th August 1875.

Officiating Chief Secretary.

From J. OAKES, Esq., Chairman of the Madras Trade Association, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort Saint George, dated Madras, 17th August 1875.

I have the honor, by desire of the Committee of the Madras Trade Association, to submit, through your Government, a letter to His Excellency the Right Honorable the Viceroy of India, and respectfully to solicit the favor of its being forwarded to its address at your earliest convenience.

2. I have also the honor to enclose a copy of the letter above referred to, for the information of His Excellency the Governor, and to remain, &c.

To

HIS EXC. THE RIGHT HON. THOMAS GEORGE BARING,
BARON NORTHBROOK OF STRATTON, G.M.S.I.,
Viceroy and Governor-General of India.

MAY IT PLEASE YOUR EXCELLENCY,—I have the honor, by desire of the Committee and Members of the "Trades Association of Madras," most humbly to address your Excellency in Council, regarding the sudden imposition of an increased Tariff on Wines and Spirits, for reasons hereinafter set forth.

On the 5th instant, a telegram dated Simla, appeared in the local newspapers, from which I extract the following: "In the Viceroy's Council today, an Act was passed revising the Indian Customs Tariff. The general rate of import duty on spirits, London proof, is raised from 3 to 4 Rupees a gallon, the duty on Sparkling Wines is raised from 1½ to 2½ Rupees, and that on other Wines, except Claret and Burgundies, is raised from 1 to 1½ Rupees per gallon;" and on the following day another telegram, also dated Simla, appeared in the local journals as follows:—"A *Gazette Extraordinary* issued yesterday evening publishes Act XVI. of 1875, the Indian

Tariff Act. The alteration of Tariff came into force yesterday." The suddenness with which the announcement was made at first impressed the Members of the Association with the conviction that the information was incorrect, for the reason that they could not believe in the probability of an action so precipitate, and which, whilst it could benefit the general revenues of the country but little, would inevitably prove of serious, if not ruinous, importance to the private resources of many individual traders. The Customs Authorities, however, on application being made to clear bonded goods from warehouses, confirmed the terms of the telegram; it remains for me, therefore, to explain the grounds upon which the Members of the Trade Association seek redress for a serious injury that has been done them, through what they cannot but think an unintentional breach of faith, in act if not in spirit, on the part of your Excellency's Government.

Firstly, I beg to be allowed to observe that many of the Members of the Trade Association are engaged largely in the importation of Wines and Liquors, and some are under contracts for delivery here duty paid, and *per se* under corresponding obligations to purchase in Europe. The increase, therefore, of duty of the nature of that just imposed, must inevitably render the fulfilment for their contracts the cause of a considerable loss to them: whereas, had a reasonable notice been given, enabling them to clear from bond the goods warehoused, and which, for the reasons hereafter mentioned, they believe they should have been permitted to do; and if also the increased duty had been notified not to effect shipments made at or before the passing of the Act, Traders would then have had an opportunity of providing in some measure against the great loss which they will now sustain.

I am desired, in support of the impressions above indicated, most respectfully to refer to the clauses of the Consolidated Customs Act VI. of 1863, which particularly bear upon the importation and bonding of goods liable to duty. At Section 29 the *Date of Importation* is defined as being that on which the goods were "actually entered for home consumption at the Custom-house;" and by Section 62 entry of *Home Consumption* would appear to be completed by the Importer, Owner, Consignee or their Agent, making "an entry of such goods by delivering to the officer in charge of the Custom-house a bill of entry thereof," which, so far as local custom is concerned, has invariably been observed. I am therefore desired to state it as the humble opinion of the Association that all goods passed through the customs, whether they have actually paid, or merely been assessed for duty, are really and virtually entered for home consumption, and cannot be reexported unless by special permission, and then only on condition that the goods have not been imported for a longer period than two years, and on the payment of one-eighth of the duty assessed when the goods were warehoused, as provided in Section 76 of the Act. The conditions under which goods are warehoused previous to payment of duty forms the subject of a bond as provided in Section 78 of the aforesaid Act, which enacts that "every bond *shall be for twice the amount of duty assessed* on goods to which it relates," and so all goods that are bonded form the subject of a stamped agreement between the Importer and the Chief Customs Authority, and the duty assessed on the article bonded is therein clearly defined.

I am further directed to state that, in the opinion of the Association, although Government has, under Act VI. of 1863, reserved to itself the power of reassessment of duty on goods bonded, it was never contemplated by the Trade that it would arbitrarily exercise that power without notice, and in a manner which, it is respectfully submitted, is calculated to be subversive of that feeling of good faith and confidence which should exist between the Government of a country and its Trade, or that would for a moment be countenanced as between private individuals in any Court of Equity. It is hoped, therefore, that it may be within the pleasure of your Excellency in Council to grant relief, if not to the extent of exempting shipments to arrive from the increased Tariff, by directing that the Act shall not have a retrospective effect, or invalidate existing bonds.

Your Excellency is reported to have stated "Government can do much—when they interfere with trade they usually do much harm." It may be impossible for Government to abstain entirely from interference with trade, but such interference, the Association thinks, should always be marked by that considerate regard for the interests involved, so that legitimate industries may not be injured by a hasty enactment, or ruinously affected by legislative *coup d'etat*.

Your Excellency is reported also to have said on the occasion of the passing of the New Tariff Act: "The principle by which the Government is guided in the taxation of spirits is exactly the reverse of that which is followed in regard to other imports. The general principle is to impose low duties, and to rely upon increased consumption for an expansion of revenue. In dealing with spirits, the principle is to impose as high a duty, whether by way of customs or excise, as can be levied without being defeated by smuggling or illicit manufacture." But I am desired most humbly to state that, in the opinion of the Association, there exists not the slightest probability of the existence of illicit stills in either of the three Presidency Towns for the manufacture of such spirits as at present pass through the customs for consumption by Europeans; much less could they be established in the Provinces under the jealous watch of Abkári Contractors, therefore a principle which might hold good in seats of busy and crowded manufactures in England, in the glens of Scotland, or wilds of Ireland, can find no parallel in India. That smuggling in this country already exists, the Association is quite prepared to believe, and also that, unless some special and expensive machinery is created to prevent it, there is every reason to predict it will derive "fresh" vigour from the increased Tariff.

I am desired also to state that the additional 50 per cent. duty will fall almost exclusively upon the European portion of the community who are already heavily taxed upon every article of wear or consumption—for reasons which in your speech your Excellency was pleased to state—and to whom also for some purposes the rupee, in the absence of gold coinage, represents and will probably continue to represent only 1*s.* 9½*d.* instead of 2*s.* The increased Tariff will fall especially heavy upon the lower class of spirits such as Rum or Gin, the beverage of many poor but deserving servants of the Government, as it will represent an addition of from 100 to 150 per cent. on their prime cost; and whilst the Association believes that no Legislative enactments can ever prevent the use of ardent spirits, they are aware they may, as in the present instance, be made to press with undue severity upon incomes already too limited.

I am further directed to state that, whilst the Association feels deeply grateful for the relief that is to be given to general imports, they cannot but regret that due notice thereof was neglected, as the effect of the sudden alteration of the Tariff has been to depreciate existing stocks 2½ per cent., thus forcibly illustrating the evil of the hasty interference of Government with Trade.

In conclusion the Association desires me to state that it deeply regrets to learn that it is, in the opinion of your Excellency in Council, unwise to resume the discontinued Budget discussions, for the Association feels sure that with a Free Press, and the growing enlightenment of the people, the acts and intentions of your Excellency's Government would be none the less acceptable to the governed by opportunities being afforded for the free expression of public opinion, before, instead of after such acts and intentions become law; and the Association trusts the day is not distant when the Councils of India may feel sufficiently impressed with a sense of their own strength, and the public requirements, to pursue a policy in this respect in harmony with what obtains in other civilized nations. It is with the profoundest respect the Association makes these remarks; and it is hoped, therefore, that in this light they may be favorably received by your Excellency in Council.

I have the honor to be, your Excellency's most obedient servant,

(Signed) J. OAKES,
Chairman, Madras Trade Association.

MADRAS,
17*th August* 1875.

Exd. J. Wright.

1875.

FINANCIAL DEPARTMENT

From

The Offg. Chief Secretary to Govt.,
Fort St. George.

To

The Secretary to the Govt. of India,
Financial Department.

Dated 26th August 1875.

Issued

Recd.

No. 1717-A.

Enclosure.

Indian Tariff Act.—A memorial from the T... Association, Madras, regarding the imposition... an increased Tariff on Wines and Spirits, forwa... to the Government of India.

MADRAS, 17*th August* 1875.

TO HIS EXCELLENCY THE RIGHT HONORABLE THOMAS GEORGE BARING, BARON NORTHBROOK OF STRATTON, G. M. S. I., VICEROY AND GOVERNOR-GENERAL OF INDIA.

MAY IT PLEASE YOUR EXCELLENCY,

I have the honor by desire of the Committee and Members of the "Trades Association of Madras," most humbly to address Your Excellency in Council, regarding the sudden imposition of an increased Tariff on Wines and Spirits, for reasons hereinafter set forth.

On the 5th instant, a Telegram dated Simla, appeared in the local Newspapers, from which I extract the following:—"In the Viceroy's Council to-day, "an Act was passed revising the Indian Customs Tariff. The general rate of "Import duty on spirits, London proof, is raised from three to four Rupees "a gallon, the duty on Sparkling Wines is raised from one and a half to two "and a half, and that on other Wines, except Claret and Burgundies, is raised "from one to one and a half Rupees per gallon;" and on the following day another Telegram also dated Simla, appeared in the local journals as follows:—"A *Gazette Extraordinary* issued yesterday evening publishes Act XVI of 1875, "the Indian Tariff Act. The alteration of Tariff came into force yesterday." The suddenness with which the announcement was made at first impressed the Members of the Association with the conviction, that the information was incorrect, for the reason that they could not believe in the probability of an action so precipitate, and which, whilst it could benefit the general revenues of the country but little, would inevitably prove of serious, if not ruinous, importance to the private resources of many individual Traders. The Customs Authorities, however, on application being made to clear bonded goods from warehouses, confirmed the terms of the Telegram; it remains for me, therefore, to explain the grounds upon which the Members of the Trade Association seek redress for a serious injury that has been done them, through what they cannot but think an unintentional breach of faith, in act if not in spirit, on the part of Your Excellency's Government.

Firstly, I beg to be allowed to observe that many of the Members of the Trade Association are engaged largely in the Importation of Wines and Liquors, and some are under contracts for delivery here duty paid, and *per se* under corresponding obligations to purchase in Europe. The increase, therefore, of duty of the nature of that just imposed, must inevitably render the fulfilment of their contracts the cause of a considerable loss to them, whereas: had a reasonable notice been given, enabling them to clear from bond the goods warehoused, and which for the reasons hereafter mentioned, they believe they should have been permitted to do; and if also the increased duty had been notified not to effect shipments made at or before the passing of the Act, Traders would then have had an opportunity of providing in some measure against the great loss which they will now sustain.

I am desired in support of the impressions above indicated, most respectfully to refer to the clauses of the Consolidated Customs Act VI of 1863, which particularly bear upon the importation and bonding of goods liable to duty. At Sec. XXIX the *Date of Importation* is defined as being that on which the Goods were "actually entered for Home Consumption at the Custom House;" and by Sec. LXII, entry for *Home Consumption*, would appear to be completed by the Importer, Owner, Consignee or their Agent, making "an entry of such goods "by delivering to the officer in charge of the Custom House a Bill of Entry "thereof," which, so far as local custom is concerned, has invariably been observed. I am therefore desired to state it as the humble opinion of the Association, that all goods passed through the Customs, whether they have actually paid, or merely been assessed for duty, are really and virtually entered for Home Consumption, and cannot be re-exported unless by special permission, and then only on condition that the goods have not been Imported for a longer period than two years, and on the payment of one-eighth of the duty assessed when the goods were warehoused, as provided in Sec. LXXVI of the Act. The conditions under which goods are warehoused previous to payment of duty forms the subject of a Bond as provided in Sec. LXXVIII of the aforesaid Act, which enacts that "every Bond *shall be for twice the amount of* "*duty assessed* on goods to which it relates," and so all Goods that are Bonded form the subject of a stamped agreement between the Importer and the Chief Customs authority, and the duty assessed on the article Bonded is therein clearly defined.

I am further directed to state that, in the opinion of the Association, although Government has, under Act VI of 1863, reserved to itself the power of re-assessment of duty on goods bonded, it was never contemplated by the Trade that it would arbitrarily exercise that power without notice, and in a manner which, it is respectfully submitted, is calculated to be subversive of that feeling of good faith and confidence which should exist between the Government of a country and its trade, or that would for a moment be countenanced as between private individuals in any Court of Equity. It is hoped, therefore, that it may be within the pleasure of Your Excellency in Council to grant relief, if not to the extent of exempting shipments to arrive from the increased Tariff, by directing that the Act shall not have a retrospective effect, or invalidate existing Bonds.

Your Excellency is reported to have stated "Government can do much— "when they interfere with Trade they usually do much harm." It may be impossible for Government to abstain entirely from interference with Trade, but such interference, the Association thinks, should always be marked by that considerate regard for the interests involved, so that legitimate industries may not be injured by a hasty enactment, or ruinously affected by Legislative *coup d'etat*.

Your Excellency is reported also to have said on the occasion of the passing of the New Tariff Act:—"The principle by which the Government is guided in the "taxation of spirits is exactly the reverse of that which is followed in regard to "other Imports. The general principle is to impose low duties, and to rely upon "increased consumption for an expansion of revenue. In dealing with spirits, "the principle is to impose as high a duty, whether by way of Customs or Excise "as can be levied without being defeated by smuggling or illicit manufacture." But I am desired most humbly to state that, in the opinion of the Association, there exists not the slightest probability of the existence of illicit stills in either of the three Presidency Towns for the manufacture of such spirits

as at present pass through the Customs for consumption by Europeans; much less could they be established in the Provinces under the jealous watch of Abkarry contractors, therefore a principle which might hold good in seats of busy and crowded manufactures in England, in the glens of Scotland, or wilds of Ireland, can find no parallel in India. That smuggling in this country already exists, the Association is quite prepared to believe, and also that unless some special and expensive machinery is created to prevent it, there is every reason to predict it will derive 'fresh' vigour from the increased Tariff.

I am desired also to state that the additional fifty per cent. duty will fall almost exclusively upon the European portion of the community who are already heavily taxed upon every article of wear or consumption,—for reasons which in your speech Your Excellency was pleased to state,—and to whom also for some purposes the Rupee, in the absence of gold coinage, represents and will probably continue to represent only 1*s*. 9½*d*. instead of 2*s*. The increased Tariff will fall especially heavy upon the lower class of Spirits such as Rum or Gin, the beverage of many poor but deserving servants of the Government, as it will represent an addition of from one hundred to one hundred and fifty per cent. on their prime cost; and whilst the Association believes that no Legislative enactments can ever prevent the use of ardent Spirits, they are aware they may as in the present instance be made to press with undue severity upon incomes already too limited.

I am further directed to state that whilst the Association feels deeply grateful for the relief that is to be given to general Imports, they cannot but regret that due notice thereof was neglected, as the effect of the sudden alteration of the Tariff has been to depreciate existing stocks two-and-a-half per cent., thus forcibly illustrating the evil of the hasty interference of Government with Trade.

In conclusion the Association desires me to state that it deeply regrets to learn that it is, in the opinion of Your Excellency in Council, unwise to resume the discontinued Budget discussions, for the Association feels sure that with a Free Press, and the growing enlightenment of the people, the acts and intentions of Your Excellency's Government would be none the less acceptable to the governed by opportunities being afforded for the free expression of public opinion, before, instead of after such acts and intentions become law; and the Association trusts the day is not distant when the Councils of India may feel sufficiently impressed with a sense of their own strength, and the public requirements to pursue a policy in this respect in harmony with what obtains in other civilized nations. It is with the profoundest respect the Association makes these remarks; and it is hoped, therefore, that in this light they may be favorably received by Your Excellency in Council.

I have the honor to be,

Your Excellency's

Most obedient Servant,

J. Cockburn

Chairman, Madras Trade Association.

Dispd with Copy of letter and Memorial - 26/8/75.

Fin[l] Dep[t]

No. 1717. A

9-1

To the Secy. to G. of I.

Financial Dep[t]

Sir - I am directed by the Secy. of State for India to transmit copy of a letter dated 17th August last, from the Madras Trade Association, together with its Enclosure - a Memorial on the subject of the recent Tariff Act - to the address of H. E. the Viceroy & G. G.

I have &c.

Ordered accordingly.
26 Augt. 1875.

Letter & Enc. to follow
15/

15

Fin[l] Dep[t] 9-1/75

Tariff Act.

11 - -

e Consolidated Customs Act VI. of 1863, which particularly bear upon the importation

Indian Tariff Act.

No. 175. Read the following letter from J. OAKES, Esq., Chairman of the Madras Trade Association, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort Saint George, dated Madras, 17th August 1875:—

I have the honor, by desire of the Committee of the Madras Trade Association, to submit, through your Government, a letter to His Excellency the Right Honorable the Viceroy of India, and respectfully to solicit the favor of its being forwarded to its address at your earliest convenience.

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To

HIS EXC. THE RIGHT HON. THOMAS GEORGE BARING,
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Viceroy and Governor-General of India.

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Proceedings of the Madras Government, Financial Department,
26th August 1875.

15-

prime cost; and whilst the Association believes that no Legislative enactments can ever prevent the use of ardent spirits, they are aware they may, as in the present instance, be made to press with undue severity upon incomes already too limited.

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I have the honor to be, your Excellency's most obedient servant,

(Signed) J. OAKES,
Chairman, Madras Trade Association.

MADRAS,
17*th August* 1875.

No. 175-A. ORDER THEREON, 26th August 1875, No. 1717.

The memorial enclosed is forwarded this day to its address.

(True Extract.)

Officiating Chief Secretary.

To the Chairman of the Madras Trade Association.

Exd. J. Wright.

Madras 17th August 1875

To

The Chief Secretary
to the Government of Madras

Cobacammd

Sir

I have the honor by desire
of the Committee of the Madras Trade
Association to submit through your Government
a Letter to His Excellency the Right Honorable
the Viceroy of India, and respectfully to
solicit the favor of its being forwarded to
its address at your earliest convenience.

I have also the honor to enclose
a copy of the Letter above referred to for the
information of His Excellency the Governor
and to remain,

Sir

Your most Obedient Servant

J. Dewes Esq

Chairman Madras Trade Association

Govt. of {1875} Madras

FINANCIAL.

To

THE CHAIRMAN OF THE MADRAS
TRADE ASSOCIATION.

Dated August, 26th.

Issued

Recd. Read.

G.O., 26th August 1875, No. 1717.

AUGUST.
Nos. 175—176.

Indian Tariff Act.—A memorial from the Trade Association, Madras, regarding the imposition of an increased Tariff on Wines and Spirits, ordered to be forwarded to the Government of India.

26 Augt 75 No 1717
The Memorial enclosed
is forwarded this day to the Govt.

J. 25/8/75

To the Chairman & Dirs.
Madras Trade Assocn

Recd 28th Augt 1875
Finl 1875 Depo

From Special Cirn

S. O. No. 1717

The Chairman
Madras Trade
Association

J. 17th Aug 0.
Recd. 20th 1875.
17
2 Enclosures
No 1948.

Forwarding a
letter, in duplicate,
addressed to H.E. the
Viceroy, regarding the
imposition of an in-
creased Tariff on Wines
& Spirits. with orders

Forwarded
& Govt orders—published in the
Supplement to Gaz.

Govt. forwards this letter
Remarks. It is a lengthy
argumentative letter
contains only one paragraph
of that character which
this Govt. acts with
thus.

175-1758-81

R. 25/8/75

Govt. of {1875} Madras

Steel

G.O., 6th August 1875, No. 1717

Nos. 175 to 176
1752

Indian Tariff Act— A memorial from the Trade Association, Madras regarding the imposition of an increased Tariff on Wines and Spirits forwarded to the Govt of India.

+ include this on Order Book