

(1) Number of pages 12
H5 (2) Date of repair 23-4-87
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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Food DEPARTMENT

G.O. No.	1159.	Press.
B.P. No.		Mis.
Dated	21. 6. 1881.	197.

718

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Not to be folded or roughly handled

1159
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

21st June 1881, No. 1159.

Customs Duty.

Read the following paper:—

From T. C. HOPE, Esq., Officiating Secretary to the Government of India, Department of Finance and Commerce, to the Chief Commissioner of British Burma, dated Simla, 10th June 1881, No. 1036 [Current No. 1558].

I am directed to acknowledge the receipt of your Secretary's letter, No. 2345-31-C., dated 12th April last, recommending that the Government of India may be pleased to exempt from payment of customs duty certain regimental necessaries imported by the Commanding Officer of Her Majesty's 43rd Light Infantry, Thayetmyo.

2. In reply, I am to say that these articles were not purchased at the cost of Government, and therefore do not come within the terms of the general exempting order issued by the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 380-C., dated 29th August 1878, a copy of which was forwarded to you under endorsement, No. 383-C., of the same date. The Government of India has always been very particular not to relax the rule against special exemptions, such being made only in very exceptional cases. If a claim for exemption is held to merit consideration, the proper course for the applicant to adopt is to pay the duty and then apply for a refund. In this way the claim will be considered on its merits as what it really is, namely, a claim for a grant of public money in aid of some object.

3. Accordingly, if the present case is held to be deserving of consideration, the Officer Commanding the Regiment should, after paying the duty, apply to the Military Department for a grant of money equal to the amount of the duty.

Copy of this letter and the one to which it is a reply forwarded to the Governments of Madras, Bombay, and Bengal, for information and guidance.

(By Order, &c.)

(Signed) J. E. O'CONOR,
Asst. Secy. to the Govt. of India.

ENCLOSURE No. 1.

From G. D. BURGESS, Esq., C.S., Officiating Secretary to the Chief Commissioner, British Burma, Financial Department (Customs), to the Secretary to the Government of India, Department of Finance and Commerce, dated Rangoon, 12th April 1881, No. 2345-31-C.

I am directed to submit that the Chief Commissioner has received an application from Major S. Crozier, Commanding Her Majesty's 43rd Light Infantry at Thayetmyo, for the remission of Customs duty, amounting to Rs. 90, on 2000 pairs of socks and some Britannia metal-ware, which he had ordered out as regimental necessaries to supplement the Government supply, which was found to be insufficient. Major Crozier explains that the socks have not been paid for from any regimental fund, but that their cost will be realised when they are issued to the men; consequently, if duty is levied upon them, the extra charge will fall on the soldiers. The metal-ware, consisting of cruet-stands, is intended for the mess-tables of the men, and has been paid for by money allotted from the canteen fund for regimental purposes.

2. As the goods have been imported solely for the benefit of the troops, the Chief Commissioner would recommend that the Government of India may be pleased to sanction his granting exemption from duty.

ORDER THEREON, 21st June 1881, No. 1159.

Recorded with the remark that the practice of this Government has been in accordance with these instructions.

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

To the Revenue Department.
„ other Departments of the Secretariat.

Exd. F. R. Bantleman.

1159
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Gobt. of (1881) Madras
FINANCIAL.

To
THE REVENUE DEPARTMENT,
&c., &c., &c.

Dated June, 21st.

Issued

Recd.

Encl.

G.O., 21st June 1881, No. 1159.

JUNE.

Customs Duty.—Endorsement of Government of India forwarding, for information and guidance, correspondence with the Chief Commissioner, British Burma, and prescribing the course to be adopted when a claim for exemption from payment of Customs duty is held to merit consideration, recorded with remarks.

16
CURRENT No. 1558

No. 1036
GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND COMMERCE.

1159
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To

The Chief Commissioner of British Burma.

Sinla, the 10th June 1881.

SIR,

I am directed to acknowledge the receipt of your Secretary's letter No 2345/31 C., dated 12th April last, recommending that the Government of India may be pleased to exempt from payment of Customs duty certain Regimental necessaries imported by the Commanding Officer of Her Majesty's 43rd Light Infantry Thayetmyo. -

2 In reply I am to say that these articles were not purchased at the cost of Government and, therefore, do not come within the terms of the general exempting order issued by the Government of India in the Department of Revenue Agriculture and Commerce, No 380 C. dated 29 August 1878, a copy of which was forwarded to you under Endorsement No

4 383 C. of the same date. The Government of India has always been very particular not to relax the rule against special exemptions, such being made only in very exceptional cases. If a claim for exemption is held to merit consideration the proper course for the applicant to adopt is to pay the duty and then apply for a refund. In this way the claim will be considered on its merits as what it really is, namely, a claim for a grant of public money in aid of some object.

3. Accordingly if the present case is held to be deserving of consideration, the Officer commanding the regiment should, after paying the duty, apply to the Military Department for a grant of money equal to the amount of the duty.

I have &c
Sd/- J. C. Hope
Off^g Secy to the Gov^t of India.

Copy of this letter and the one to which it is a reply forwarded to the Governments of Madras, Bombay, and Bengal for information

and

and guidance.

By order &c

J. C. Hope

Asst Secretary to the Gov^t of India

MS. Secy
8/6

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GOVERNMENT OF INDIA.
DEPARTMENT OF FINANCE AND
COMMERCE.

FROM
THE SECY. TO THE GOVT. OF INDIA,

To

No.

Dated the 188

Received

1159
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1159
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British Burma.

FINANCIAL DEPARTMENT.—No. 2345-31C.
(Customs.)

FROM

G. D. BURGESS, ESQUIRE C.S.,

OFFG. SECRETARY TO THE CHIEF COMMISSIONER,

BRITISH BURMA,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF FINANCE AND COMMERCE.

Dated Rangoon, the 12th April 1881.

SIR,

I AM directed to submit that the Chief Commissioner has received an application from Major S. Crozier, Commanding Her Majesty's 43rd Light Infantry at Thayet-myo, for the remission of customs duty, amounting to Rs. 90, on 2,000 pairs of socks and some Britannia metal ware, which he had ordered out as regimental necessities to supplement the Government supply, which was found to be insufficient. Major Crozier explains that the socks have not been paid for from any regimental fund, but that their cost will be realized when they are issued to the men; consequently, if duty is levied upon them, the extra charge will fall on the soldiers. The metal-ware, consisting of cruet-stands, is intended for the mess-tables of the men, and has been paid for by money allotted from the canteen fund for regimental purposes.

2. As the goods have been imported solely for the benefit of the troops, the Chief Commissioner would recommend that the Government of India may be pleased to sanction his granting exemption from duty.

I have the honour to be,

SIR,

Your most obedient servant,

G. D. BURGESS,

Offg. Secretary.

2/11/11

Le
Jail. Dept
(last time)

From J. of S.

No 1056

8/10 June 81
8/17

CURRENT No. 1358.

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A
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Order 21 June
1881 No 1159.

Recorded with
the remark that the
practice of this game
has been in accordance
with these instructions

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16/10/81
to the Gen. Dept. 6 } desp 30/6
other Dept. 4 } desp 30/6

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16/10/81
23/6

Bobt. of 183/1 Madras.

Final

DISPOSED OF

21 JUN 81

BY G.O. N^o. 1159.

(6)

Customs Duty. Endowment
of S.I. forwarding, for in-
formation and guidance, con-
sistent with the H. (P. 18)
B. Bureau, and prescribing
the course to be adopted when
a claim for exemption from
payment of customs duty is
held to merit consideration,
recorded, with remarks.