Ecclesiastical (1899) Departm

ORDINARY PRINTED.

G.O., No.[5]132 – 133

DATED 11 – 10 – 99.

INDEXED.

[Despatch Abstract.]

Refund of import duty on articles of church furn

Requesting the sanction of the Govt. of Ind
to the refund to the chaplain of Mysore of the im
duty paid by him on a stained glass window rec
erected in the church at Mercara in memory of
Rev. A Fennell, and conveying to the Venerable the Ar
deacon, the Presidency Senior chaplain, Church of
and to the Acct.-General, for information & guida
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.

Ecc no 465 899

Government {1899} of Madras.

ECCLESIASTICAL.

Recd. } 1899. *Enclosures*

Regd. *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,
10*th May* 1899.

(Signed) W. H. DAWSON,
Offg. 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 quoted in the margin may be communicated to the Ecclesiastical Department.

No. 427, Revenue, dated 19th February 1869.
„ 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.

8*th August* 1877.

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

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,
12*th July* 1899. *Chief Secretary.*

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,
22*nd August* 1899. *Chief Secretary.*

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 Archdeacan, 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.

P. 20147/98

Government {1899} 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.

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.

From the Government of India, Finance Department (Separate Revenue—Customs), to the Government of Bombay, dated Fort William, the 2nd February 1869, No. 803.
From the Government of India, Department of Revenue, Agriculture and Commerce, to the Chief Commissioner, British Burma, dated Simla, the 8th August 1877, No. 118.

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,

G. STOKES,
Chief Secretary.

Ootacamund,
11*th October* 1899.

Exd. W. D'Moss.

Ecclesiastical
~~Public~~ (1899.) Department.

20147/98
Papers

CURRENT No. 170

CHIEF SECRETARY'S
12 MAY 1899
GOVERNMENT OF MADRAS

From
The Venerable W. Wroton Elwes
Archdeacon of Madras.

No. 5742.

Dated 19th April 1899.
Received 12th 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- 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.
K	147	Eccl:	12.12.98
K	32	"	28.2.98
K	29	"	23.2.98 and
K	18	"	1.2.98
K	17	"	1.2.98
	55	"	3.8.1[illegible]

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Exd. W. D'Moss.

Taken returned to Revenue

3f Accepted as fact 30/5/99

Revenue Department

2 P

Read letter from the Venerable the Archdeacon of Madras, No. 5042 dy 19.4.99. (Eccl. c. no. 1707

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

Referred to the Board of Revenue for favour of remarks.

To

The Board of Revenue (S.R.)

KD
29-5-99

Revenue (1899.) Department.

CURRENT No. 3848

From

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

Order

Mis. No. 2666

Dated 14th June 1899.

Received 15th do -

Registered 16th do -

Enclosures 2

Spare copies

REV. DEPT.

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.

Mg 427 Rev. dated 19.2.69.
. 2508 " " 15.8.77.

Draw
12.7.99
22/12/99

Local Rev. dept. (write the
" this marginally quoted G.O. on
its original)

Draft
15-7-99

4 P
Educ. Dept

Memo No 1823
12.7.99

The undersigned has the honour to request that the Pres. of Govt. may quote in the margin may be communicated to the Educ. dept.

Cy
8.7.99
Ade
11/7/99

Will. It seems desirable to obtain copies of the G.O. officially, & to communicate them to Heads of depts under Educ, & to the Asst. Surg.

Cy
8.7.99

Very well.

Two drafts

Sec. Dept

Memo No. 1824

12.7.99

With reference to his letter No 5042 dated 19th April 1899, the Resident 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 as a memorial to the memory of the late Mrs 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, &

Issued on 15/7/99

with the sanction of the Govt. of India -

Cu
2.7.99
ale
11/7/99

11/12/14.

Ecclesiastical

~~Judicial~~ (1899) Department.

CURRENT No. 261

Sa.

To submit draft in
nibbe The Archdeacon
& Memo 1524 dt 12-7-99 (A)

From The Revenue Dept.

Order

No. 1000 R.

Dated 22-7-99.

Received 27 JUL. 1899

Registered

Enclosures 2

Spare copies. -

SUBJECT.

Communicating G Os.
Nos 427 Rev. dt 19-269 and 250 Rev.
dated 15-8-77 to the Eccle-
siastical Department.

20 Un Vem 'Lett the Archdeacon

Draft
15/7/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Ecclesiastical (1899) Department.

CURRENT No. 275

From The Ven^ble W. Weston Elwes, M.A. Archdeacon of Madras.

Order

SECRETARIAT 12 AUG 1899 GOVERNMENT OF MADRAS

No. 5259.

Dated 11^th August 1899.

Received } 12^th —do—

Registered

Enclosures —

Spare copies —

SUBJECT.

Import duty on imports purchased at the cost of members of the Church of England for the purpose of ministering in Ecclesiastical Churches

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

13/0

Eccles. Dept

Memo. No. 2123
22-8-99

With reference to his letter No. 525-9 dated the 11th August 1899, the Venble the Archdeacon is requested to ~~furnish~~ ~~Govt. with~~ a reply to para 1 of memo No. 1824 Eccles. dated 12th July 1899. Information should be afforded as to who is erecting the stained glass window in the Lucknow Church to the memory of the late Mrs Jennell, & as to whether the late Mrs Jennell rendered any public service which would justify a recommendation to the Govt. of India that the sum of Rs 48-12-- paid as import duty on the stained glass window should be reimbursed to the Chaplain

Rd copy A+TS JR 24/8/99

Issue on 19.9.99

Mysore.
(From orders pd.)

Cy
17.9.99.

ab
16/9/99

Ecclesiastical (1899) Department.

CURRENT No. 309

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

Order

SECRETARIAT
-5 SEP 1899
GOVERNMENT OF MADRAS

No. 6340.

Dated 4th Septr 1899.

Received } 5 do

Registered }

Enclosures One.

Spare copies

SUBJECT.

Requesting for reasons given that the Govt of India may be asked to sanction suspended allowance duly on cost of window placed in Trichinopoly Church to the memory of the late Revd Mr Fennell

To the Ven. the Archdeacon
Desp'd 22/8/99

Ecclesiastical (1899) Department.

CURRENT No. 310

BACK PAPERS.

G.O.	No.	Department.	Date.
	147	Eccl:	12.12.98
	32	"	28.2.98
	29	"	23. 2.98
	18	"	1.2.98
	17	"	1.2.98
	55	"	3.8.97
	54	"	7.8.96

~~FURTHER~~ PAPERS.

G.O.	No.	Department.	Date.
	75	Eccl:	22.9.94
	72	"	15.9.94
	54	"	7.7.94
	53	"	7.7.94
	80	Rev:	1.2.86
	1344-A	"	4.12.85
	104	Eccl:	27.5.85
	1284	W	16.4.77 81.
	2508	Rev:	15.8.77 81.
	10	Eccl:	17.1.77
	487	W	30.7.77 81
	4	Rev:	2.1.77 81.

said

SECRETARIAT
-6 SEP (1899)
GOVERNMENT OF MADRAS

Order

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

No. 5342.

Dated 5th September 1899.

Received } 6 — do —

Registered }

Enclosures One.

Spare copies

SUBJECT.

Forwarding, in continuation of letter No 3340 September 4. 99 - certain particulars concerning the public services of the Revd Rev: Cn. Pennell in connection with proposed refund of impost duty on cost of windows erected by him recently in Trincanee Church.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

[G. 124]
250—2-2-99.

Ecclesiastical Department.

C. No. 170 From the Venble the Archdeacon, No 5042, dated 19. 4. 1899.

" " " " " " 189 .

" " " " " " 189 .

" " " " " " 189 .

For orders

The Venble the Archdeacon asks for sanction to the payment to the Chaplain of Mysore of a sum of Rs. 48-12-- 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 Mrs Jennell -

2. The Accountant General, in forwarding the application, points out that in Rule XXIV of the rules published with Home Dept. Notification No 178 Ecclesiastical dated 21. 5. 97

* See Go. No 29 Eccles dy 23. 2. 98

the Govt. of India has specified in detail the nature of the Charge 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 authorised heads, it appears to be inadmissible, although similar expenditure was sanctioned in Sp. Ins. 57 Ecclesl dated 3.8.97.

3. With reference to the Accnt. Genl'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 1895; but the Rules relating to the supply of Church furniture found a place in the modern P.W. Code of 1899, 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 Accnt. Genl. 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 Accnt. Genl. is to be accepted, the presumably all future applications of the kind must be summarily refused, but that office might perhaps be asked how he reconciles his present remarks with his acceptance of numerous

sanctions to similar refunds in the past. It may be pointed out that this is not strictly speaking an application for expenditure to be 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.

Ch
24.5.99

If he is acting both with the rules in the supply of Church furniture for a window is not furniture. The B.Govt sanctions with this under the said down in art. 920 C.A.C the material point is whether Madras Govt have power to make a refund of import duty the Collect of 48-12-0. If so same phrase say.

25.5.99.

No. 1374 dated 26th May 1899.

25.5.99.

Revenue Department

Read Endt. No. 723 Revd. d/30.5.99.

B.P. (S.R.) No. 2666 d/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?

PK
16.6.99

2. Please see section 23 of the Sea Customs Act (VIII of 1878), which empowers the Local Govt. "by special order in "each case (to) except 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.

KD
17-6-99

Beside the question what is wanted is the authority to refund.

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

19/6/99

To Secretary.

Please see para 2 of the Govt of India letter under G.O. No. 80 Rev dt 1-2-1866.

EAV 23/6/99.

KO 26-6-99

Yes; a reference to India is necessary if the exemption is to be granted

Mc 27.6.99

To Eccles. No.

Returned back from Eccles. for Examn of question of refund as apart from exemption.

To Secy

CHIEF SECRETARIAT. 27 JUN. 1899 MD.

Exam-

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 III — provisions for the refund of a portion of the duty on arms purchased for retail from the importer 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 Govt's 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 item in the present, I don't see who wd object. Perhaps the A.G. might be asked if

[G. / 73] 2,000—25-11-96.

Eccles. dept

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-- 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, Madras, 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 Accts. Genl., authorised the payment, as a debit to "Establishment" of sums disbursed by Chaplains & Church Committees on account of import duty on organs, harmoniums, bells, memorial windows &c. & Govt. has for Govt. Churches at the expense of the congregation.

3. In the case now under reference, the Accts. Genl. has for the first time raised an objection to a payment of this kind, & has based his objection on the ground that the Leave 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 authorised heads.

4. The papers were referred U.O. to the Rev. Dept. for remarks as to whether this Govt. has

power to make a refund of import duty to the extent of Rs. 48-12-0, & the reading relied in the Rev. Dept. quoted rules under which exemption & refunds may be made, none of which apply to the present case. The Ag. Secy. Rev. Dept. 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.G. might be asked if there is any account objection" The A.G. has however already objected, & it is possible that the Ag. Rev. Secy. overlooked his note.

5. Among the papers put up by the Rev. Dept., however, are two which bear directly on the case now under consideration. One is a letter printed with Govt. No. 427 Rev. dated 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 exemptions of articles of Church furniture, &c. were 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 charges should be submitted for the sanction of Govt. in the proper dept." This has been exactly the procedure adopted in the Ecclesiastical dept. in this Presy. for many years, but there is a late letter from the Govt. of India, bearing date 15th Sept. 1877, in which it was laid down that in any case in which it was considered

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 Ecclesiastical dept. or to the Accountant General, & although the Ecclesiastical dept. has all along unceasingly followed the procedure laid down by the Govt. of India in the earlier resolution, all the sanctions given for many years past have been ultra vires, for they should not have been accorded, 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 repay to the Chaplain of Mysore as a debt to "Ecclesiastical" the sum of Rs 49-12-, due

as customs duty on a stained glass window imported for the Nuwara Church, a recommendation to that effect must be made to the Govt: of India - The G. of S. however says that such grant 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 Mrs Fennell, 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 or public service rendered by the deceased. Something will have to be said as to the

G. of S. to show that it is an exceptional case, & a case cannot be made out on the Archdeacon's brief letter of 19.4.99.

7. All future application of this kind must apparently be dealt with in the light of the orders now passed by the Rev. Dept. orders are requested.

Ch

6.7.99

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. 8.8.77 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 VIII

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.

A.E.
7/7/99.

Govt. Dept.
8/7/99.

[illegible] 13. 73] 1,000—31-7-97.

C 3-8-99.
R 8-8-99.

Secret. Cir. 26.

H. Chr. Cir.

Govt. Cir. No. 1824 dated 12.7.99 addressed to the Archdeacon. Until that reply is received, further action had better stand over.

A.St. 7.8.99

Cir. reply awaited
11/8/99.

NOTE FOR THE Asst. Secy —

The Rev. Dept. has now communicated (firstly) 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 rules (the two orders, the sanction of the Govt. of India is necessary to such grants of State 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 Eccles; 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, 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.

AR

No doubt but there is no use asking for it now. We have just received out of Court by what has occurred in this port: The only thing to do is to go upto 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

[G. 75]
1 000—11-8 98.

NOTE FOR THE Asst Secy.

The Archdeacon's reply (Comm 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 repayment 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 details in regard to the stained glass windows to be erected in the Mercara church in memory of the late Mr Tennille.

CR
14.9.99

Yes. Write him again in this sense.

C.S.
16/9/99.

17/9/99.

G/24]

C 11-9-99
Reg-ECG

Eccles DEPARTMENT.

H.E. the Governor

C. No. 275 From the Ven. the Archdeacon, No. 525-9, dated 11-8-1899.

" 309 " " —do—, " 5-340, " 4-9-1899.

" 310 " " —do—, " 5-342, " 5-9-1899.

" " " , " , " 189 .

For orders

With reference to the
opinion noted below, & to H.E.
the Governor's note of 7-8-99
at Flag K, further correspondence from the Venble
the Archdeacon on the
subject of the stained
glass window to be erected
in the Mercara Church
to the memory of the late
Mrs Fennell, is submitted.
2. In Current-No 275,
the Archdeacon ~~gives~~ pleads
in general terms why
Govt. should repay sum
disbursed ~~for~~ as import-duty
on articles imported by
private individuals on

dep.
Ale
31/7/99

bodies for the adornment of Govt. Churches.

3. The Archdeacon was then asked in Mems. No 2123 dated 22-8-99, to give reasons in support of his recommendation for the repayment of import duty in this particular case. His replies are contained in current Nos 309 & 310. It now appears that the Rev. A. 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 Buxton, & 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 a leading part in the erection of the Buxton church, & to have ministered in it for many years both before & after his retirement. The memorial window was subscribed for by his personal friends & former parishioners in Derby & elsewhere. It is stated that the old east window of the church was in such a state that it would have been necessary soon to renew it at the expense of Govt.

5. There appear to be good grounds for the action of the Govt. of India to sanction the repayment of the import duty in this case. Orders are requested.

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

The Govt. of India may be addressed accordingly.

A.G.H.
18.9.99

Dept. Agriculture

Cn
7.9.99.
ale
8/9/99

11
9/9/99.

[6 / 22]
1,000 -21-7-99.

c 26.9.99
R 27.9.99

2

..... Department.

20 p.

C. No. 170 From the Ven. the archdeacon No. 5042, dated 15. 9. 1899.
Encl. " Bp of Rip. Supt. Rev. " 2666 " 10-14-96 "
" 261 " " Rev. Dept " " 1000R, " 22.7. 1899.
" 275 " " Ven. the archdeacon, " 5329 " 11. 8. "
" 309 " " do " " 5340, " 4. 9. 1899
" 310 " " do " " 5342. " 5. 9. "
" " " " " " 189.

Order P. S. No 1329 11-10-99

The Govt. of India will be addressed -

2. the letter from the Govt. of India No 803 dated 2. July 1869 and No 118 dated 8th August 1877. will be communicated to the Ven'ble the archdeacon, the Presidency Senior Chaplain Church of Scotland & to the Asst. Govt for information and guidance

Ch
21.9.99.

Letter 23/9/99 No. 133.

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

Sir,

Dcop/ of with encls. 20.X.99

To the Ven. the archdeacon, with enclosure
Presidency
Senior Chaplain
Ch. Scotland
Asst Govt

A.G.H.

Bill of Rights to be returned to the archdeacon

Print as in enclosure with similar exception. Price of Bombay print also Rs 1-12-0 per Ch. 170.

32 Sh/ Cpies Rs 2-0-0 20.X.99. Write

From the Govt. of India, Simla dept (Separate Rev – Customs) to the Govt. of Bombay, dated Fort William the 2d February 1869, No 203.

From the Govt. of India, dept. of Rev. agri. & Commerce, to the Chief Commr Br. Burma, dated Simla, the 9th August 1877. No 1178.

1. 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-. 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, & 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 & 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 Govr in Council, there are good grounds for the remission of import duty in this case.

(I am &c)

Ch
21.9.99.
ake
23/9/99.

A.S.H
27.9.99

2

First copy sent to Press.

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Number of copies required. { Order complete. / Letter only. / Order complete with Letter.

22

Read again G.O., No. 189 Dated

Current No.

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Enclosures to C. No.

Order of Government .. .. ..

Letter of Government.

Statement with ditto.

Papers not filed up, being meant for despatch in original.

E.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.