M.R.O. 14—10,000—21-4-32.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1043-44 Press ~~Mis.~~

130-132

Dated 16 5 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 16th May 1861.

No. 130. Read the following Proceedings of the Board of Revenue, dated 25th April 1861, No. 2,150:—

Read letter from the Reverend P. S. Royston, M. A., dated 18th March 1861.
(In Cons. 22nd March 1861, No. 1,817.)

Read the following letter from W. E. COCHRANE, Esq., Collector of Sea Customs, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Madras, 12th April 1861, No. 155.

SIR,

1. I have the honor to acknowledge Proceedings of the Board of Revenue, dated 4th instant, No. 1,691, requesting me to report upon the Reverend Mr. Royston's claim for exemption from duty on a case of apparel passed by that gentleman on the 13th of March last.

2. The Reverend Mr. Royston did not declare that the case contained religious vestments; but the Board will see from the application* which I enclose that the description of goods is entered as "apparel for Church use," and duty was levied in the usual course.

* To be returned.

3. The only similar claim that I can discover besides the present one was preferred by Doctor Fennelly in 1842, and the Honorable Court of Directors ruled† that exemption from duty should be granted on "such articles of Church furniture," as "may be shown to be "required for the due celebration of Divine service."

† Proceedings Board of Revenue, dated 25th July 1844.

4. Under the spirit of this Order, I conceive that Mr. Royston's vestments, which he declares are intended solely for ecclesiastical purposes, are entitled to pass duty free, and I would suggest that the English Rule regarding religious vestments, which I have transcribed in the margin, be introduced into the Madras Rules.

RELIGIOUS VESTMENTS.—"The admission of religious vestments, *duty free* "to be strictly confined to cases where they are *bona fide* the property "of a clerical functionary (without regard to what persuasion he may belong), "and imported by himself *for his own use* in the performance of religious "duties, a personal certificate to that effect must be required on all occa- "sions where such remission of duty may be applied for."

Declaration for vestments belonging to clerical functionaries.
"I, T. C., do hereby declare that the vestment above-mentioned is im- "ported by myself for my own use in the performance of my religious duties "as a clerical functionary." T. C.—British Tariff 1854-55, page 86.

---

1. In March last the Reverend Mr. Royston passed apparel valued at Rupees 200, through the Custom Office as "apparel for Church use," and paid duty on it at 10 per cent. He now claims refund of the duty, on the ground that the apparel was really his clerical vestments.

2. The Collector of Sea Customs mentions a case which he considers analogous, in which duty was remitted (in 1842) on articles of Church Furniture, and he recommends that the Rule of the English Custom House allowing religious vestments imported by a clerical functionary for his own use in the performance of his religious duties, to be imported free of duty, should be adopted in this Presidency.

3. The case quoted by the Collector is not strictly analogous, but in the propriety of his recommendation the Board concur, and they resolve to recommend Government to obtain the sanction of the Supreme Government to adopt in this Presidency the Rule of the English Custom House quoted in the margin.

British Tariff 1854-55, page 86, *See* Collector's letter.

4. The Board also request the sanction of Government to remit the duty (Rupees 20) paid by Mr. Royston.

(A true Copy and Extract.)

(Signed) J. D. SIM, *Secretary*.

Proceedings of the Madras Government, Revenue Department, 16th May 1861.

No. 131. ORDER THEREON, 16th May 1861, No. 1,013.

Application will be made to the Government of India for the adoption in this Presidency of the English Rule exempting religious vestments from duty. The grant of refund to Mr. Royston must depend on the reply of that Government.

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

Ordered that the following letter be despatched.

No. 132. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 16th May 1861, No. 1,014.

SIR,

1. I have the honor under the orders of the Governor in Council to transmit to you copies of the papers noted in the margin, and to request the sanction of His Excellency the Governor General in Council, for adopting in this Presidency the English rule exempting from Customs duty "religious vestments *bonâ fide* "the property of a clerical functionary, and imported by himself for his own use in the "performance of religious duties."

Proc. Board of Revenue, dated 4th April 1861, No. 1,694.
Do. do. „ 25th „ „ „ 2,150.

2. The rule appears to this Government to be desirable, and any abuse of it will be guarded against by requiring the same declaration* from the importer, as is exacted in England.

* "I T. C. do hereby declare that the vestment above mentioned is "imported by myself for my own use in the performance of my "religious duties as a clerical functionary."

No. 1,694.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th April 1861.

Read the following letter from the Reverend P. S. ROYSTON, M. A., Minister of Church Mission Chapel, Madras, to J. D. SIM, Esq., Secretary to the Board of Revenue, dated Caroor, 18th March 1861, No. 3 :—

1. I have the honor to enclose a receipt from the Collector of Sea Customs, dated the 14th instant, for Import duty to the amount of Rupees twenty-eight paid by me on a case of apparel, &c., recently received by me from England, and to request you to be so good as to remit Rupees twenty of that sum on the ground that that amount has been charged for vestments intended solely for ecclesiastical purposes.

2. Being myself absent from Madras, I shall be obliged by your addressing Theodore T. Ford, Esq., Church Mission House, Black Town, should further information on the subject be necessary.

ENCLOSURE No. 1.—Bill.

Forwarded to the Collector of Sea Customs for his report.

(A true Copy and Extract.)

(Signed) J. D. SIM,
Secretary.

To W. E. Cochrane, Esq., Collector of Sea Customs, Madras, with Enclosure (to be returned).

Exd. J. Wright.

TO THE COLLECTOR OF CUSTOMS.

SIR,

Please permit to pass the undermentioned Goods Shipped per Steam Ship Nemesis Commander A. R. Weston
from Suez under British Colors viz.

Marks and Numbers.	Number and Nature of Packages.	Sorts of Goods.	Quantity.	No. of Yards.	Weight.	Place of Manufacture of Produce.	Rates.	Market Value. Rs. A. P.	Tariff Value. Rs. A. P.	Rate of Duty.	Amount of Duty. Rs. A. P.
Rev. P. S. Royston	1 Case	Apparel &c. Jon Church nos				London		200 " "			
		Cutlery						100 " "			
		Bowls &c.						300 " "			
								Rupees Three Hundred			

Madras. March 13th 1861 I do hereby declare that the Contents and value are truly stated. P. S. Royston

Received 13/61

Permit the Revd. Gentleman
Ellis B. of Rule 8 &c.
Rev. Royston & Co. D. Rules
25 of April 1861 — No. 2150
3rd 102

Letter from the Asst. Chief Secretary Govt. Fort St. George No. 1161 dated 3rd May 1861 with 3 Copies of Invoice of Goods imported by Captain Weston, Ship Nemesis for Return.

Rec'd P. S. Register Per Str Nemesis from Suez Dr.

To Government Sea Customs.

	Value C. Rups.	A.	P.
1 Case Apparel & Co Books Rs 20 free	280	"	"
Import duty at 10 per Cent. E. E. pr.	28	"	"

Sea Custom House, Madras.
14 March 1861.

Entd. No. 216
Received.

2140

CASH

Collector Sea Customs.

Para 3

In March last the Revd Mr. Royston passed Apparel valued at Rupees 200 through the Custom Office as "Apparel for Church use" and paid duty on it @ 10 per Cent. He now claims refund of the duty on the ground that the Apparel was really his clerical Vestments.—

2. The Collector of Sea Customs mentions a case which he considers analogous, in which duty was remitted /in 1842/ on articles of Church Furniture and he recommends that the rule of the English Custom House allowing religious vestments imported by a clerical functionary for his own use in the performance of his religious duties, to be imported free of duty should be adopted in this Presidency.—

3. The case quoted by the Collector is not strictly analogous but in the propriety of his recommendation the Board concur and they resolve to recommend Government to obtain the sanction of the Supreme Government to adopt in this Presidency the rule of

of the English Custom House quoted in the Margin -

British Tariff 1854/55
T.C. Page 16 - See Coll's Letter.

4. The Board also request the sanction of Government to remit the duty / Rupees 20 / paid by Mr. Royston. -

/ A true Copy and Extract /

Secretary

To
J. D. Bourdillon Esq.
Secretary to Government
Revenue Department

- Before that Govt should act on the Board's suggestion

No 15 February 1861 at p. 50-51
" 22 March 1864 " p. 61-62
To England per Bt Knight 40 " 58
From do " 19 Dec 43 " 25
Ob 19 March 1864 " 40

From Chancellor to the Govt of India
per Emma 1861 ch 1459 with

Copy to the Govt of India - 16 May 64.
No 1044.

No 1301 of 1831.

213.
C. 29 Jan 62 No 301 C Hay

Revenue 1861 Dept 16
Prov Govt No 1047

Proceedings of the
Board of Revenue

Dated 25th
Recd 26th } April 1861
Encl 2.

No 2150
No 1043. 16 May.

Submitting with the
Board's recommendation for
sanction a letter from
the Collector of Sea Customs
advocating the claim of the
Revd P S Poynton M.A.
to a refund of duty paid
on Clerical vestments.

Wm Muir Sdr

No 1043/15

Application will be made
to the Govt of India for the
adoption in the Presidy of the
English Rule excepting Reli-
gious Vestments from duty.
The Grant of refund to the
Rector must depend on the
reply of that Government.

Lt Col
Sec to Govt
16 May 1861

J. D. S

Note. I am not quite
sure whether it was
intended to grant the
refund at once or to
withhold it until
the letter on the subject, come

J D

performance of Ecclesiastical duties."

"The rule appears both in Ecclesiastical Courts and in Courts of Law to be that where a declaration is required by statute to be made by a person before he can enter upon the performance of any office or duty, and the statute requires that the declaration shall be made by him before he shall enter upon the duties of his office, the declaration must be made before he has done any act which is necessary to the performance of those duties, and that if he has done any such act, he cannot afterwards make the declaration required by the statute, so as to entitle himself to perform the duties of the office."

"I.T.C. do hereby declare that the Instrument above mentioned is imparted by myself for my own use in the performance of my religious duties as a Ecclesiastical Functionary."

I do

Fort Alfred:
16th May 1867

Revenue 1861 Despatch
Pro: of Govt for 16th May
No 1144

To the Secretary to the
Govt of India
Dated 16th May 1861.

From the Secretary to the Govt of Madras
No 1144 Dated 16th May 1861 Pro: No

Applying for sanction for adoption in the Madras Presidency of the English Rule exempting religious vestments from duty.

No 132.

To Govt of India &c &c

Exemption of Religious Vestments from Customs duty.