

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	757	Press ~~Mis.~~
Dated	95-96	7-6-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th April 1865.*

No. 95. Read the following letter from J. R. BOYSON, Esq., Government Solicitor, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 24th March 1865, No. 132 :—

SIR,

1. I have the honor to acknowledge the Proceedings of Government, noted in the margin, relative to the contemplated arrangement for enabling manufacturers of Rum in this country to bring their spirits into the local market on payment of Import Duty as equivalent to Excise, and without the formality of literal importation by sea.
2. I submitted the matter with the former correspondence, and his former opinions on the subject, for the further consideration of the Advocate General, with whom I have also conferred ; and
3. I now forward a copy of his further opinion.

COPY—OPINION.

1. In studying the Order of Government of the 17th March 1865, No. 597, with the view of answering the points referred to me, there is one which I trust I may be permitted to remark upon, although it has not been sent to me for any opinion.
2. In paragraphs 2 and 3 of the Government Order, it is remarked that Section 12 of Act III. of 1864 (Madras), presents no obstacle to the Board of Revenue's wishes, inasmuch as spirits, &c., may "be brought into the market for sale" if excised at the Board's discretion.
3. But I think that the "market" referred to in Clause 3 of Section 12 is the *Mofussil* market, and not the market of the Town of Madras. Act III. of 1864 has no efficacy within the limits of the Town of Madras, the Law as to which is still exclusively regulated by Act XIX. of 1852.
4. I am clear that spirits manufactured in this country after the European method come within the term "spirits manufactured to the east of the Cape of Good Hope" in Section 5, I think they also come within the term "country spirits" in Section 7. It is to be observed that Section 7 has not accurately followed the words of Section 5, but used the words other *country* spirits in "lieu of" other spirits manufactured, &c., in Section 5. One quart is the measure with respect to all.
5. There appears to me to be some misapprehension in paragraph 9 of the Government Order as to the effect of Section 18 of Act VI. of 1863. That Section does not authorize the importation of spirits manufactured, &c., into Madras, duty free. On the contrary, such spirits, opium, and salt are expressly exempted from the general operation of the Section, which permits all other goods to pass from port to port duty free. Section 10 of Act XIX. of 1852 does not, therefore, in any way clash with Section 18 of Act VI. of 1863.
6. The removal for "local consumption," sanctioned by Section 171 of Act VI. of 1863, means a consumption *without* the limits of the Town of Madras. Within such limits "local consumption" is precluded by Act XIX. of 1852.

23rd March 1865.

(Signed) J. B. NORTON,
Advocate General.

(True Copy.)

(Signed) J. R. BOYSON,
Government Solicitor.

No. 96.

ORDER THEREON, 7th April 1865, No. 757.

Separate Revenue, No. 8.
Abkarry.

1. Communicated to the Board of Revenue. The Government in paragraph 9 of their Order dated 17th ultimo, referred to country spirits not manufactured after the European method. Act VI. of 1863 appears to permit such liquor passing from port to port free of duty, and the object of Government was to ascertain

*Proceedings of the Madras Government, Revenue Department,
7th April 1865.*

whether in the case of such liquor brought to Madras, Section 10 of Act XIX. of 1852 would not apply, so as to prevent its unrestricted and free consumption within the town and its suburbs. Paragraph 6 of the Advocate General's opinion shews that Act XIX. of 1852 governs all local consumption of spirits.

2. In submitting the report called for in paragraph 6 of the Order dated 17th instant, the Board will state what duty is levied on country spirits imported by sea, and what is the net profit or duty on the Puttai and Colombo Arrack supplied to the licensed retail vendors of Madras.

(True Extract.)

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

To the Board of Revenue.

Exd. S. T. Augustin.

Copy Opinion.

In studying the order of Govt of the 17th March 1865 No. 507 with the view of answering the points referred to me, there is one which I trust I may be permitted to remark upon, although it has not been sent to me for any opinion.

2. In paras 2 & 3 of the Government's Order it is remarked that Section XII of Act 3 of 1864 (Madras) presents no obstacle to the Board of Revenue's wishes, inasmuch as spirits &c may "be brought into the market for sale" if excised, at the Board's discretion.

3. But I think that the "market" referred to in Clause 3 of Section XII is the Mofussil market and not the market of the Town of Madras. Act III of 1864 has no efficacy within the limits of the Town of Madras; the Law as to which is still exclusively regulated by Act XIX of 1852.

4. I am clear that spirits manufactured in this Country after the European method come within the term "spirits manufactured to the East of the Cape of Good Hope" in Section V I think they also come within the term - "Country spirits" in Section VII. It is to be observed that Section VII has not accurately followed the words of Section V, but need the words other Country spirits in lieu of "other spirits manufactured &c" in Section V. One quart is the measure with respect to all.

5. There appears to me to be some misapprehension

in

82-757

Communicated to the Board
of Revenue. The Govt. in para 9 of their
order dated 17th ^{October} ~~instant~~ referred
to Country spirits not manufac-
tured after the European
method. Act VI of 1863
appears to permit
such liquors passing
from Port to Port
free of duty and the
object of Government
was to ascertain whether
in the case of such liquors
brought

MD
WDL
JP

Re

Contemplates arrangement for
enabling Manufacturers of
Spirits in this Country to bring
their spirits into the local
market on payment of import
Duty as equivalent to excise and
without the formality of local
importation by sea.

(Copy)

Advocate General's opinion

Encl^{re}
In letter from Govt. dt. 12th to Secy. to
Govt. dt. 12th Sept. 1865
24th March 1865.

brought to Madras section
10 of Act XIX of 1852 would
not apply so as to prevent
its unrestricted and free con-

sumption within the Town
and its suburbs. Para 6 of
the Advocate General's
opinion shows that
Act XIX of 1852
governs all local consump-
tion of spirits.

In submitting the
report

report called for in para 6
of the order stated 17th instant,
the Board will state
what duty is levied on

Country spirits imported by
sea - and what is the net
profit or duty on the Puttai
and Bolambo Arrack super
plied to the licensed ^{retails} vendors
of Madras.

14 To the Board of Revenue
7th April 1865.

of them in this country to bring their affairs into the
local market on payment of import duty as equivalent
to excise, and without the formality of license importations
by sea.

2. I submitted the matter with the former correspondence
and his former opinions on the subject for the further considera-
tion of the Advertiser-General, with whom I have also conferred,
and

I now forward a copy of his further opinion.

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

W. A. Morrison
Govt Secy

24th March 1865.

No. 17 March 1865 N^o 305-306

Rec^d 1865 Sept^r
Pg^{re} of the Gov^t Sol^r. Madras
From The Gov^t Sol^r. Madras

To The Secy^r to Gov^t Rev^d Dept^t

Dated 24th March
Rec^d 25th

N^o 132

One enclosure

N^o

Forwards Copy Advocate
General's opinion relative to the
contemplated arrangement for
enabling Manufacturers of Rum
in this Country to bring their
Spirits into the local market
on payment of Import Duty
as equivalent to excise and
without the formality of literal
importation by Sea.

N^o 5496.

1865. 7. Apr

With an order

28th March 1865

24th March 1865.