

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd May 1881.

No. 908.

READ the following Board's General Received Register No. 3,878—Letter from A. CRUICKSHANK, Esq., Collector of South Arcot, to the Acting Secretary to the Board of Revenue, dated Cuddalore, 13th May 1881, No. 155 :—

WITH reference to the accompanying copy of a letter from the Executive Engineer, No. 373, I have the honor to recommend most strongly the transfer for the construction of a Taluk Cutcherry at Cuddalore of Rs. 10,000 from the grant of Rs. 14,770 made in the Provincial Services, Public Works Budget for 1881-82, for a new Cutcherry for the Collector of this district.

2. A similar application for transfer of funds for the same work in 1880-81 was made in my letter to the Board of the 28th April 1880, No. 137, where I noticed the wretched condition of the existing building and urged the necessity for the early construction of a new Taluk Cutcherry to supply its place; and year by year the work becomes more and more imperatively necessary from the rapid deterioration of the old building.

3. I may here add that in the Budget of 1881-82 above alluded to the estimated cost of the Collector's new Cutcherry is set down at Rs. 19,770, but under recent orders of Government, the plan for a Cutcherry costing so much has been rejected and in lieu of it an estimate, amounting to Rs. 8,528, for a Court-house, only for the District Magistrate, has been prepared by the Consulting Architect to Government, which I have returned with my letter to the Secretary to Government, Revenue Department, of the 21st January 1881, No. 9, objecting to the plan on the ground that it provides no accommodation for the Assistant Magistrate. I know not what Government intends to do, but I think the transfer recommended should be made as a new Taluk Cutcherry is very urgently required.

ENCLOSURE No. 1 to Board's General Received Register No. 3,878.

Read letter from Captain A. C. SMITH, R.E., Executive Engineer, South Arcot, to the Collector of South Arcot, dated Streemushnam, 5th May 1881, No. 373.

IN acknowledging receipt of your Endorsement No. 84, of the 28th April 1881, on the Government Order, sanctioning the estimate for Taluk Cutcherry at Manjakuppam, I have the honor to state that no funds have been granted for this work.

2. I have, however, applied for a transfer of Rs. 10,000 to this work from the Budget grant for new Cutcherry for the Collector at Manjakuppam, for which revised plan and estimate have not yet been sanctioned; this proposal has also been supported by the Superintending Engineer. I request, however, that you will be good enough to recommend again strongly my proposal, that is, transfer of funds from Collectors to Taluk Cutcherry.

(True Copy).

(Signed) A. CRUICKSHANK,
Collector.

ORDER—

SUBMITTED for the orders of Government.

(True Copies and Extract.)

L. G. Libur
Acting Secretary.

To the Secretary to Government, Revenue Department. ✓
Copy to the Collector of South Arcot.

Exd. A. Grubert.

1014 February/81 No 379
- 17 March - 713 -
- 11 April - 1017 -

Misc G. O. No. 1696

Transferred to the

P. W. Dept.

Indemnity

Offg Secretary to Govt

24 June 1881

Recd in this State

from Rev. Dept.

Ch

No 1633 W. of 2nd July/81

B

The proposed transfer
of funds has already been
sanctioned in G.O. No. 1160 W. of
6 May 1881.

Ch

C.S.P.

To the Board of Revenue.
Desd
2-7-81.

Revenue 1881. Depart.
Board of Revenue.

MADRAS.

Ref July

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT.

Printed June 7th.

Received 23rd

Recd June 27th

PROCEEDINGS, 23RD MAY 1881, No. 908.

Day 27/6/81

Taluk Cutcherry at Cuddalore—South Arcot
District.—Submitting for orders of Government
application from Collector for transfer of Rs.
10,000 from the allotment for a new Collector's
Cutcherry for the construction of a —.

N. 1633 W.

With order

W. H. Transferred

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 Govern-
ments 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. S. S. S.
Under Secy D. P. S.
Offg. Chief Secretary.

To the Revenue Department.
,, other Departments of the Secretariat. (P.W.D.)

P. W. C. No 3832

Govt. of (1881) Madras.
FINANCIAL.

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

Dated June, 21st.

Issued

Recd. July 1

Encl.

S. S. C.

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.

B No 1631 W of 2nd July 1881

Recorded

Cy

CCO

P. W. DEPT.

ORIGINALS *Indis*

JULY.

18 *84.*

Nos. *25*