Public Works (1899) Department.

G.O., No. 2549 W

DATED 29 September 1899.

[Despatch Abstract.]

Customs Dues on Stores. Govt. marine dept. approving ~~for adopt~~ the procedure suggested by the Collector of Sea Customs, Madras, for recovering — consigned to Govt. but which do not belong to Govt, ~~in~~ ~~directing the P.W.D to submit the draft of an amended rule for the approval of Govt.~~ comm.d to the Secs of the P.W.D

B

[P. W. 2 / 5,000—22-3-99.]

Indexed. 7/10

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

No. 237 bw d/14-10-99

P.W.D. No. 7327

Government {1899} of Madras.

MARINE.

Recd. } 1899. *Enclosures*

Regd. 13-7- } *Spare copies*

G.O., No. 763, 11th August 1899.

No. 2549 W dt 29.9.99

Communicated to Officers of the P.W.D. in continuation of G.O. No. 2896 W dated 14th Oct. 1899.

AUGUST.

To

The Chief Engr. for Irrigation with 10C
" Consg. Engr. for Railways
All Supdg. Engrs. 5-5-19-5-55-P.W.
The Consg. Architect & Supdt. with 1C each
" Supdt. of Works L.H. Dun, with 1C

HL 14/8 D.W.

Customs Dues on Stores

Approving for adoption the procedure suggested by the Collector of Sea Customs, Madras, for recovering — consigned to officers of Government but which do not belong to Government; and directing the Presidency Port Officer to submit the draft of an amended rule for the approval of Government.

with copy of G.O. 2869 W dt 14.10.99

" Examr. P.W. Accts with 2 copies

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OLS 509/20/9

GOVERNMENT OF MADRAS.

MARINE DEPARTMENT.

Read—the following papers:—

Proceedings of the Board of Revenue (Separate Revenue), Mis. No. 3217, dated 18th July 1899.

Read—the following letter from H. BRADLEY, Esq., I.C.S., Acting Collector of Sea Customs, Madras, dated 4th July 1899, No. 4031 G.:—

I have the honour to bring the following facts to notice, in view to such orders as may be deemed necessary in the matter being issued.

2. The S.S. *Chancellor* which arrived here from London on the 26th June 1899 landed a case marked F MD B. This package having been brought into the Custom House, the Agent for Government Consignments addressed me requesting that it might be passed out of the Custom House as it was taken in by mistake, being Government stores. As it had not the Government stamp (the broad arrow) marked on it, he was asked to produce the Government Order in support of his statement that the package contained *bonâ fide* Government stores, agreeably to rule 15 of the revised rules for the landing of Government consignments, embodied in G.O., No. 404, Marine, dated 23rd September 1889. In reply, he forwarded Marine Department memo. No. 314 E., dated 12th June 1899, and a parcel receipt from Messrs. Gellatly Hankey & Co., London, but these documents do not specify the contents of the package. The documents were, however, accepted in this instance (the package being understood to contain books from Messrs. F. P. Baker & Co.) and the goods passed out of the Custom House; but I take this opportunity to point out the great risk of revenue being lost by the acceptance by this department of the simple declaration of the Agent for Government Consignments that such and such a case is *bonâ fide* Government property.

Vide Board's Proceedings (Separate Revenue), No. 402, dated 2nd November 1889.

3. As an instance of such goods escaping payment of customs duty I beg to cite a case which occurred last year. The Principal of the College of Engineering, Madras, imported certain instruments for the use of the students of the College. These were passed out of the Custom House, without the levy of import duty, on the certificate of the Agent for Government Consignments that the case contained *bonâ fide* Government property, and that it was taken into the Custom House by mistake. It, however, subsequently transpired that the goods were not Government stores, but that they were stores obtained by the Principal direct from Mr. Stanley, London, in his official capacity, and under the authority of the College rules. He was therefore called upon to pay the duty due on the goods, which he did without objection.

4. In view of the foregoing facts, and as customs duties on general goods have been re-imposed since 1889 when the rules were published, I would suggest that rule 15 above quoted be amended and all departments of the Secretariat and Heads of departments instructed to file bills of entry at the Custom House and pay duty for such goods as they may obtain from out of India, unless they are imported by and at the expense of Government.

Resolution—Mis. No. 3217, dated 18th July 1899.

Submitted for the orders of Government. It would appear necessary that specific instructions should issue to the Agent for Government Consignments.

(True Copy and Extract.)

(Signed) R. A. GRAHAM,
Acting Secretary.

Endorsement thereon in the Revenue Department, dated 27th July 1899, No. 2765.

Order—No. 763, Marine, dated 11th August 1899.

It is observed that under the proviso to section 20 of the Sea Customs Act, goods, the property of Government, are exempted from payment of customs dues, and that in cases where stores are imported by officers of Government without the intervention of the India Office, the Collector of Sea Customs passes them out of the Custom House on a declaration by the Agent for Government Consignments. It would appear, however, that there are instances in which goods consigned to officers of Government do not belong to Government, and are thus liable to customs dues.

2. With a view to the recovery of such dues, the procedure proposed by the Collector of Sea Customs will be adopted in future, and rule 15 of the rules for landing Government consignments will be amended accordingly.

3. The Presidency Port Officer will submit the draft of an amended rule for the approval of Government.

(True Extract.)

for Under Secretary to Government.

To the Presidency Port Officer.
" Departments of the Secretariat.

Exd. T. K. Narayana Aiyangar.