M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	1349	Press ~~Mis.~~
1129—30		
Dated	4—10	1859.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, from 24th September to 4th October 1859.

No. 129. From J. D. GORDON, Esq., Officiating Under Secretary to the Government of India, to E. H. LUSHINGTON, Esq., Officiating Secretary to the Government of Bengal dated Fort William the 21st September 1859, No. 1885.

I am directed to acknowledge the receipt of Mr. Secretary Young's letter No. 2029 dated 13th ultimo, regarding a case in which drawback was refused by the Calcutta Custom House on some Coffee which having been originally imported into Akyab from Colombo and having paid duty at Akyab was afterwards in consequence of its being unclearable there and there being no opportunity of sending it thence direct to England sent to Calcutta to be forwarded to London.

2nd. In reply I am to state that the Governor General in Council concurs in the general view taken by his Honor the Lieutenant Governor that when goods can be satisfactorily identified there is no sound reason for refusing at any Indian port drawback of import duty which has been levied at another Indian Port, and His Excellency in Council is of opinion moreover that the order of Government dated 25th of January 1857, has been misconstrued and that it was never intended to apply to such a case.

3. A copy of the present correspondence on this subject will be forwarded for the information and guidance of the Governments of Madras and Bombay.

From A. R. YOUNG, Esq., Secretary to the Government of Bengal; to the Secretary to the Government of India, Home Department, Fort William, the 13th August 1859.

An appeal has recently been preferred to the Lieutenant-Governor from the orders of the Customs Authorities at Calcutta in a case in which some Coffee, originally shipped from Colombo to Akyab, was subsequently (in consequence of its being unsaleable there and there, being no opportunity of sending it thence direct to England) re-shipped to Calcutta to be forwarded to London. On this Coffee Import duty was paid at Akyab, but being shipped for another Indian port drawback could not be claimed on it there, and though it was not landed in Calcutta at all but transhipped to a vessel bound to London, drawback was refused at this port under an order of Government dated the 25th January 1857, which is understood by the Board of Revenue as prohibiting the payment of drawback here on certificates of the payment of duty at other Indian ports.

2. It is not quite certain that this order applies to refunds of *Import* duty as the reference in the case in which it was issued related to drawbacks claimed of inland duties paid at Madras and Bombay on goods imported thence when re-exported from Calcutta. The Lieutenant-Governor however understands that the rule observed at all British Indian ports is to disallow drawback on goods imported and re-exported under similar circumstances to those in the case which has been under his consideration. His Honor thinks it advisable therefore to submit the matter for the orders of the Government and directs me to observe that, when the goods can be satisfactorily identified, there appears to him to be no sound reason for refusing drawback at any Indian port of import duty levied at another Indian port.

3. The necessity for some such modification of the rule is the more apparent when there is no provision for bonding at the port to which the goods are first sent. This is the case in the instance of the goods brought here for shipment to England from Akyab, at which port there is no provision for the bonding of goods.

No. 1899.

Copy of this correspondence forwarded for the information and guidance of the Governments of Bombay and Fort St. George.

(Signed) J. D. GORDON,
Offg. Under Secy. to the Govt. of India.

No. 130. ORDER THEREON, 4th October 1859, No. 1349.

Forwarded to the Board of Revenue for communication to the Collector of Sea Customs.

(Signed) W. C. SIM,
Acting Deputy Secretary to Government.

No. 2029.

FROM A. R. YOUNG, ESQ.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Fort William, the 13th August 1859.

Mis. Rev.,
Customs.

SIR,

AN appeal has recently been preferred to the Lieutenant-Governor from the orders of the Customs Authorities at Calcutta in a case in which some Coffee, originally shipped from Colombo to Akyab, was subsequently (in consequence of its being unsaleable there and there being no opportunity of sending it thence direct to England) re-shipped to Calcutta to be forwarded to London. On this Coffee Import duty was paid at Akyab, but being shipped for another Indian Port Drawback could not be claimed on it there, and though it was not landed in Calcutta at all but transhipped to a Vessel bound to London, Drawback was refused at this Port, under an order of Government dated the 25th January 1857, which is understood by the Board of Revenue as prohibiting the payment of Drawback here on Certificates of the payment of duty at other Indian Ports.

2. It is not quite certain that this order applies to refunds of *Import* duty as the reference in the case in which it was issued related to Drawbacks claimed of Inland duties paid at Madras and Bombay on goods imported thence when re-exported from Calcutta. The Lieutenant-Governor however understands that the rule observed at all British Indian Ports is to disallow Drawback on goods imported and re-exported under similar circumstances to those in the case which has been under his consideration. His Honor thinks it advisable therefore to submit the matter for the orders of the Government and directs me to observe that, when the goods can be satisfactorily identified, there appears to him to be no sound reason for refusing Drawback at any Indian Port of Import duty levied at another Indian Port.

3. The necessity for some such modification of the rule is the more apparent when there is no provision for bonding at the Port to which the goods are first sent. This is the case in the instance of the goods brought here for shipment to England from Akyab, at which Port there is no provision for the bonding of goods.

I have the honor to be,

SIR,

Your most obedient Servant,

By A. R. Young.

Secretary to the Government of Bengal.

[Exd. L. C. FLEURY.]

Revenue 1859 Depart.
Pro: of Govt. 4th October

No. 1788.

From the Offg. Under Secretary to the Govt. of India -

Dated 21st September
Recd. 27th 1859

Furnishing correspondence on the subject of refusing at an Indian Port Drawback of Import duty levied at another Indian Port -

Order in Council

No. 1349 - 4th Oct. 1859.

No 129 + 130

R. No ~~1788~~ 1349

Forwarded to the Bd. of Rev.:
In communication with the Collector of Sea Customs.

J. P. Elliott
J.P.

Fort St. Geo.
4 October 1859.

6 Copies
To the Board of Revl. Circ. 5