M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Rev. DEPARTMENT.

G.O. No. 1488 Press ~~Mis.~~

23-24

Dated 2 - 11 - 1859

Not to be folded or roughly handled

No. 23. Read the following letter from W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue ; to J. D. BOURDILLON, Esq., Secretary to Government R. D., Fort Saint George, 24th October 1859, No. 4303.

I am directed by the Board of Revenue to solicit the decision of Government upon a question which has been raised, as to whether certain apparatus imported in connection with the plan for lighting Fort Saint George with Gas, is entitled to a remission of duty, on the ground of its being Machinery within the meaning of Act, VII. of 1859.

2. The wording of the entry in the Schedule relating to Machinery is as follow ;—

"9. Machinery for the improvement of the communications and for development of the resources of the country—Free."

" And the Collector of Customs, subject to the General orders of the local Executive Government, shall decide what articles of Machinery come within the above definition, and such decision shall be final in law."

3. The apparatus alluded to has been imported by Mr. Faulkner, the Government contractor for the works, and although it is for the eventual use of Government, it cannot at present be considered strictly Government property, and the question must, therefore, be decided irrespective of ownership.

4. The Chief Engineer, who claims the exemption on behalf of Mr. Faulkner, is of opinion that Gas apparatus is Machinery, and should pass free of duty on this account.

5. On the other hand the Collector of Sea Customs maintains that the apparatus is no, entitled to the exemption sought, first, because the word " Machinery" does not apply, and tecondly, because the use of Gas, however beneficial to the community at large, is not calculated to develop the resources of the country.

6. The Board of Revenue will not argue the question whether the term " Machinery" can with critical correctness, be applied to the apparatus in question, but as a mechanical aid for the introduction of so great a material improvement as the use of Gas in India, and as being indispensable for that purpose, they do not doubt that the spirit of the Act and of the several orders of Government, facilitating the importation of Machinery for the development of the resources of the country, entitle this Gas apparatus to exemption from duty. As the question, however, is one which is specially reserved by the Act for the decision of Government, I am desired to submit it for the orders of that authority.

No. 24. ORDER THEREON, 2d November 1859, No. 1488.

The Governor in Council agrees with the Board of Revenue that the apparatus in question, is " Machinery" in the sense of the Act, and is consequently entitled to exemption from duty.

(Signed) J. D. BOURDILLON.

Secretary to Government.

No. 4303.

From W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue.

To. J. D. BOURDILLON, Esq., Secretary to Government, R. D.

SIR,

I am directed by the Board of Revenue to solicit the decision of Government upon a question which has been raised, as to whether certain apparatus imported in connection with the plan for lighting Fort St. George with Gas, is entitled to a remission of duty, on the ground of its being Machinery within the meaning of Act VII of 1859.

2. The wording of the entry in the Schedule relating to Machinery is as follows;—

"9. Machinery for the improvement of the communications and for development of the resources of the country—Free."

"And the Collector of Customs, subject to the general orders of the local Executive Government, shall decide what articles of machinery come within the above definition, and such decision shall be final in law."

3. The apparatus alluded to has been imported by Mr. Faulkner, the Government contractor for the works, and although it is for the eventual use of Government, it cannot at present be considered strictly Government property, and the question must, therefore, be decided irrespective of ownership.

4. The Chief Engineer, who claims the exemption on behalf of Mr. Faulkner, is of opinion that Gas apparatus is Machinery, and should pass free of duty on this account.

5. On the other hand the Collector of Sea Customs maintains that the apparatus is not entitled to the exemption sought, first, because the word "Machinery" does not apply, and, secondly, because the use of Gas, however beneficial to the community at large, is not calculated to develop the resources of the country.

6. The Board of Revenue will not argue the question whether the term "Machinery" can, with critical correctness, be applied to the apparatus in question, but as a mechanical aid for the introduction of so great a material improvement as the use of Gas in India, and as being indispensable for that purpose, they do not doubt that the spirit of the Act and of the several orders of Government, facilitating the importation of Machinery for the development of the resources of the country, entitle this Gas apparatus to exemption from duty. As the question, however, is one which is specially reserved by the Act for the decision of Government, I am desired to submit it for the orders of that authority.

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

W. Hudleston
Acting Secretary.

REVENUE BOARD OFFICE,
Fort St. George,
24th October 1859.

Exd. J. Wright.

Rec.d 1859 Depart.t
Sec.y of Gov.t 10.th November
From. No. 1970.
The Sec.y to the
Board of Revenue.
To. The Sec.y to Gov.t
Revenue Depart.t
Dated 24.th Oct.r 1859.
Desp.d 25.th do
Rec.d 27 November
No. 4303.

Submitting for the decision of Gov.t a question raised by the Coll.r of Sea Customs & the Chief Engr as to whether certain apparatus imported in connection with the plan for lighting Fort St. George with Gas, is entitled to remission of duty, on the ground of its being Machinery within the meaning of Act VII of 1859.

With an Order thereon

No. 23 of 24.

cy 4 October R.d 7 Nov.r

No. 1488.

The Governor in Council
I agree with the Board of Revenue that the Apparatus in question is "Machinery" in the sense of the Act and is consequently entitled to exemption from Duty

Guindy 31 Oct. 1859.

Fort St. Geo.
2.nd Nov.r 1859.

6 Copies to the Board of Rev.e
Desp.d 3.d