Revenue Department

No 269

Date 3—3—1859

Fort Saint George, Revenue Consultation of 8th March 1859.

No. 9. Read the following Extract from the Proceedings of the Board of Revenue, dated 22d January 1859, No. 233.

Read the following letter from W. E. UNDERWOOD, Esq., Collector Sea Customs, Madras; to J. D. SIM, Esq., Secretary Board of Revenue, Fort St. George; dated Madras, 14th December 1858, No. 426.

SIR,

From Bd. of Rev. dated 13th Nov. 1858, No. 4242.
Communicating E. M. Con. dated 11th Nov. 1858, No. 1516.

1. Referring to the course pursued with reference to the Commissariat Stores, I have the honor to state that for the last four years the Commissariat have received on indent from the Home Authorities a variety of goods usually purchased in the market, principally Beef and Pork, this is the only change I am aware of that has occurred, except the substitution of Rum made in the country, and which is consequently not chargeable with duty, in substitution for Arrack, for issue to the Troops, the price of which has increased more that 100 per cent.

**To Bd. of Rev. 10th April 1812.*

2. In 1812 Government ruled* as follows: "The "Honorable the Governor in Council deems it expedient "that the Commissariat supplies of every description "should be charged with the established duties both because an exemption in their favor might "lead to abuse on the part of the Native Agents, and because it is desirable to possess the means "of readily comparing the expense at which supplies are procured, through the Commissariat "Department with the expense at which they might otherwise be procured. *Cloth supplied* "from the *Company's Factories* will be *liable to duty like all other* articles." Under this order the Commissariat paid duty upon all articles whether imported from Calcutta or Bombay or received from the Honorable Company's Factories. On the passing of Act VI. of 1844, Government by an order† directed that Arrack‡ imported by private individuals and "purchased" by the Commissariat should be charged with the same duty as was paid previous to the passing of that Act, and was not to be charged with the duty leviable under Schedule A. On the 29th May 1857, Government directed§ that the duty on all Government Stores whether received by the Commissariat or other Public Department should be charged in account, and by instructions from the Accountant General,|| acting under orders of the Government of India, the duty so carried to account whether appertaining to the Commissariat Department or otherwise, was directed to be omitted in the Financial Estimates and Statements of actual results.

†*E. M. Con. 25th June* 1844, *No.* 607.
‡*All other goods imported by the Commissariat paid duty under Schedule A. Act VI. of* 1844.
§ *M. Con. Govt. dated 29th May* 1857, *No.* 512.
Communicated in Ex. Pro. Bd. Rev. dated 30*th May* 1857, *No.* 1807.
|| *Dated* 20*th Oct.* 1857, *No.* 533.

3. These are the rules respecting duty applicable to the Commissariat Department in Madras.

In Con. 13th Nov. 1858.

Resolved that the foregoing communication from the Collector of Sea Customs be submitted for the information of Government, with reference to Extract Minutes Consultation in the Revenue Department, No. 1516, dated 11th November 1858, calling upon the Board to report what is the existing practice in the Presidency with regard to the levy of duty on Commissariat Stores including Malt Liquors and Wines.

In Con. 30th May 1857.

2. The Board observe that the rule now followed is that laid down on their suggestion in para. 5 Extract Minutes Consultation 29th May 1857, Revenue Department, No. 512, viz. that "duty be charged on all Government Stores, imported or exported and be carried to credit in account, and that the duty remitted on articles exempted by a special order be written off as a debit."

3. This arrangement was sanctioned with the objects of preventing abuses, of rendering the Customs returns more accurate, and of enabling Government to compare the expense at which supplies are procured through special Departments, with the expense at which they are or might be otherwise obtained.

4. The Collector states that under instructions from the Accountant General the duty thus carried to account is omitted from the Financial Estimates and Statements of actual results.

5. A rule similar to the above was passed by Government in 1812* but a partial exemption from it was allowed in 1844† in the case of spirits imported or purchased after importation by the Commissariat, which Department was charged only with the general import duty of 8 per cent. in force previous to the passing of Act VI. of 1844. This exemption is no longer allowed and the rule is now absolute as stated in para. 2 of these Proceedings.

*From Govt. No. 478, R. D., dated 10th in Con. 16th April 1812.

†E. M. C., R. D., No. 607 dated 25th June in Con. 8th July 1844.

(A true Extract.)

(Signed) J. D. SIM, *Secretary.*

Ordered in consequence that the following letter be despatched.

No. 10. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George; to C. BEADON, Esq., Secretary to the Government of India; dated 3rd March 1859, No. 267.

SIR,

I am directed by the Right Honorable the Governor in Council to forward an Extract from the Proceedings of the Board of Revenue dated 22d January 1859, together with its enclosure from the Collector of Sea Customs at the Presidency, affording the information called for in your letter of the 22d October 1858, regarding the levy of Sea Customs duty on commissariat Stores.

R. D.

No 267

To

C. Beadon Esqre.

Secretary to the Government of India.

Sir

I am directed by the Right Honorable the Governor in Council to forward an Extract from the Proceedings of the Board of Revenue dated 22d January 1859 together with its enclosure from the Collector of Sea Customs at the Presidency affording the information called for in your letter of the 22d October 1858 regarding the levy of Sea Customs duty on Commissariat Stores.

Fort St. George
3d March 1859.

Revenue 1859 Deptt.
Dº to Cons 8th March.

No 267.

To the Secretary to the
Govt of India.

Dated 3d March 59.

From Bd of Revenue dated 4th April 59
Cons 581 in Cons 12 April

Forwarding an Extract
from the Proceedings of the Board
on the levy of Sea Customs
duty on Commissariat Stores.

No 9 to 10.