

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

483

Press
Mis.

Dated

7-4-1859

Not to be folded or roughly handled

Fort Saint George, Revenue Consultation of 12th April 1859.

No. 15. Read the following Extract from the Proceedings of the Board of Revenue, dated 31st March 1859, No. 1141.

Read letter from the Collector of Sea Customs, dated 30th March 1859, No. 141.

(In Con. 30th March 1859, No.—.)

Resolved that the above letter be submitted for the orders of Government.

2. The Board see no reason to suppose that it was the intention of the Supreme Government that such articles of "Apparel" as the Collector mentions should be charged as "unenumerated" with a duty of 10 per cent; while Haberdashery and Millinery are liable to 20 per cent. In fact the proviso (in Schedule A of Act VII. of 1859) that "the Collector of Customs subject to the general orders of the local Executive Government shall decide what articles come within the definition" is apparently intended to meet such cases as the present.

3. The Board recommend that the Collector's definition be upheld.

(A true Extract,)

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

No. 16. ORDER THEREON, No. 483; dated 7th April 1859.

The point raised in these proceedings being general, and applicable to all India, the Governor in Council referred it to the Government of India by Telegraph. The reply by the same channel has now been received, to the effect that at the Calcutta Custom House apparel is charged 20 per cent. This, therefore, will be the rule under this Presidency also.

(Signed) J. D. BOURDILLON,

Secretary to Government.

No 1141

Extract from the Proceedings of the
Board of Revenue dated 30th March 1859

Read the following

No 1141

From

W. E. Underwood Esq^r
Collector of Sea Customs

To

S. D. Sin Esq^r
Secretary Board of Revenue.

Sir

The proper Commercial heading for
Haberdashery, Millinery and Hosiery viz^t
"Apparel" (these being the minor denominations
under that head) has been omitted, and
as the wording of the Act stands, Hats,
Boots, shoes, Coats, Uniforms, &c, will,
unless included, place these articles of
Mens apparel at 10 per cent duty while
the duty on the dress of females is levied
at 20. I therefore intend, as authority is
given me by the Schedule of the Act,
subject

subject to the orders of Government, to
take the word "apparel" under the Head
of Millinery, Haberdashery and Hosiery,
and charge men's and women's apparel
at 20 per cent.

I shall feel obliged by a decision
being given on the point.

I have &c.

Sea Customs } Signed W. E. Underwood
House } Collector of Sea Customs.
Madras 30 March
1859

Resolved that the above letter
be submitted for the orders of Government

The Board see no reason
to suppose that it was the intention
of the Supreme Government that such
Articles of "Apparel" as the Collector
mentions should be charged as "un-
enumerated" with a duty of 10% while
Haberdashery and Millinery are liable
to 20%. In fact the proviso in Sche-
dule A of Act VII of 1859 that the
Collector of Customs subject to the
general

general orders of the local Executive or
Government shall decide what Articles
come within the definition is apparent
-by intended to meet such cases as
the present.

The Board recommend that
the Collector's definition be upheld
(True Extract Copy)
Signed J. D. Sime
Secretary.

To

J. D. Bourdillon

Secretary to Government.
Rev. Department

4-10-91

200-100-100-100

Revenue 1857 24th

No 553
Extract from the
Proceedings of the
Board of Revenue

Dated 30th March 1857

Submitting with the B^d
Recommendations thereon
a letter from the C^o of
Sea Customs intimating
that he intends under the
Schedule of the Act sub-
ject to the orders of Govt
to take the word Apparel
under the head of Millins
Hosiery & Hosiery &
Charge Mens' Trunks
Apparel at 20 per cent

S.O. No. 483. 7th April 1861

15-18
12 April 1861
15-18
12 April 1861
15-18
12 April 1861

"Apparel"

No 1141

Extract from the Proceedings of the Board of Museum
dated 30th March 1859.

Read the following.

No 1141

From

W. E. Underwood Esq.

Collector of Sea Customs

To

J. G. Sim Esq.

Secretary Board of Museum

Sir,

The proper Commercial heading for
Hatterdashery, Millinery and Hosiery viz. "Apparel"
(these being the minor denominations, under
that head) has been omitted, and as the wording
of the Act stands Hats, Boots, Shoes, Coats,
Uniforms &c will, unless included, place those articles
of Men's Apparel at 10 percent duty while the
duty on the dress of females is fixed at 20.
I therefore intend, as authority is given me
by the Schedule of the Act; subject to
the orders of Government, to take the word
"Apparel"

"Apparel" under the Head of Millinery Hosiery
dashing and Hosiery and charge Mens and women's
apparel at 20 per Cent.

I shall feel obliged by a decision
being given on the point.

Sea Customs House
Madras 30th March
1859. } I have the
Honor of your
Letter of the 26th inst.
Signed W. E. Underwood
Collector of Sea Customs

Resolved that the above letter
be submitted for the orders of Government.

The Board see no reason to suppose
that it was the intention of the Supreme Govern-
ment that such Articles of "Apparel" as the
Collector mentions should be charged as "merchandise"
with a duty of 10% while Hosiery
dashing and Millinery are liable to 20% In
fact the proviso (in Schedule A of Act
VII of 1859) that the Collector of Customs
subject to the general orders of the local Ex-
ecutive Government shall decide what articles
come within the definition is apparently
intended to meet such cases as the present.

The Board recommend that the
Collector's

Collectors definition be upheld.
(Thus Extract & Copy)

J. L. L.
Secretary

To
J. D. Boardman
Secretary to Government
Rev. Department

Comp. J. L.

2 vol. do. - 46 Nov 9

"Apparel" under the Head of Millinery Hosiery
dashing and Hosiery and charge Mens and womens
apparel at 20 per Cent.

I shall feel obliged by a decision
being given on the point.

Sea Customs House Madras 30 March 1859. }	Shave ^{free} Signed W. E. Underwood Collector of Sea Customs
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Resolved that the above letter
be submitted for the orders of Government.

The Board see no reason to suppose
that it was the intention of the Supreme Govern-
ment that such Articles of "Apparel" as the
Collector mentions should be charged as "unenumer-
ated" with a duty of 10% while Hosiery
dashing and Millinery are liable to 20% In
fact the proviso (in Schedule A of Act
VII of 1859) that the Collector of Customs
subject to the general orders of the local Ex-
ecutive Government shall decide what articles
come within the definition is apparently
intended to meet such cases as the present.

The Board recommend that the
Collector's

Revenue 1859 Regt.
D^o 15 Dec 12. April.

No 553.

Extract from the
Proceedings of the
Board of Revenue

Date 30th March 1859

Dec. 21st 3

J. E. D. 1859. 7 April

No 1441
Ex from 20th 24th 31st March 1859
11th 12th 13th 14th 15th 16th 17th 18th 19th 20th
Communications with the 1859.

According to the Memoirs, and
a letter from the C^o of the
Customs, indicating that the
articles were the whole
of the 20th April to the 31st
of 1859 & that the 20th April
under the head of Building
Materials & Pottery & other
New & Remains of the 20th April
20 per cent.

1855-

April

N^o 483

Extract from the Minutes of Consultation
Under date the 7th April 1859

I read the follow-
ing Extract from the Pro-
ceedings of the Board of
Revenue.

(To be entered 30th March/59
N^o 1141)

Handwritten notes:
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E
W

The point raised
in these proceedings being
general, and applicable
to all India, the Governor
in Council referred it
to the Government of India
by Telegraph. The re-
ply by the same channel
has now been received, to
the effect that at the Co-
cutta Custom House ap-
parel is charged 20 per
cent. This, therefore, will
be the rule under this Pre-
sidency also.

Handwritten signature

Handwritten notes at bottom left:
N^o 1 Copy to Govt. Secy.
2. Let it do. - 4th Dec 59

Revenue 1859-2141⁰⁰.
D^{to} June 12nd April

No 483.

Contract Slaves of Am^{er}:
D^{to} April 1859
From B^{ro} of Am^{er} of 18 July 59
C^{ost} 1270 in Am^{er}

Anticipating that a
Telegram has been received
from the Government of Slaves
to the effect that at the Cal^{if}:
the Custom House of Am^{er}
is charged 20 per Cent and
that will therefore be the
rule under the Revenue
Act.

No 75416-