

Revenue Department

G. O. No 714

D/ 27th May 1889

714

*Proceedings of the Madras Government, Revenue Department,
from 18th to 27th May 1859.*

No. 61. Read the following letter from J. D. SIM, Esq., Secretary to the Board of Revenue ;
to J. D. BOURDILLON, Esq., Secretary to Government, R. D. dated 4th May 1859,
No. 1585.

I am directed by the Board of Revenue, to acknowledge the receipt of Extract Minutes
Consultation, dated 7th April 1859, R. D., No. 482, regarding their report on the application
of His Excellency the Governor of the French Establish-
In Con 8th April 1859, No. 1558. ments in India for the allowance of drawback on goods im-
ported into Madras by the Peninsular and Oriental Com-
pany's Steamers and thence exported by land into the French possessions.

2. Act VI. of 1844, which provides for the levy of Customs duties on goods imported and
exported by sea and land, admits of drawback only in the case of
foreign goods (Opium and Salt excepted) re-exported by sea to a
foreign port.

3. As the law stands therefore the Board apprehend that drawback cannot be granted on
re-exports by land, but under Section XVII of Act VI. of 1844 payment of duty may be special-
ly remitted, wholly or in part.

4. On other grounds the Board see no objection to the concession of the indulgence sought.
Some precautions however will be necessary to protect the Revenue, and the following arrange-
ments are proposed with this view ;—

1st. The articles must be re-exported in the original packages in which they are imported
on P. and O. Co's Steamers, or if re-packing be necessary this must be done under the supervi-
sion of the Madras Customs Department.

2d. The parcels must be passed through the Customs Office for drawback in the same
manner as if they were to be re-exported by sea.

3rd. The certificate granted on re-export from Madras by land must be given up to the
Customs Offices in South Arcot on the entry of the goods into the French Territories.

4th. The drawback will then be paid by the Collector of South Arcot who will return the
certificate endorsed and receipted to the Collector of Sea Customs at Madras, debiting him in his
account with the payment so made.

5th. Drawback will of course only be granted when it would be allowed on re-export by sea.

6th. The Collector of Sea Customs at Madras will open a separate Register of these payments.

No. 62. ORDER THEREON, 27th May 1859, No. 713.

His Excellency the Governor of the French Settlements in India represents that European
goods for Pondicherry are often brought out by the Mail Steamers to Madras, and conveyed thence
to their destination ; that if they go by sea, drawback of duty is allowed, but that it is withheld
if the goods are carried by land. He asks therefore that the analogy of the former case may be
followed in the latter.

2. Act VI. of 1844 (Schedule A) allows drawback on goods imported, when re-exported
by sea to a foreign Port ; but it makes no provision for the comparatively rare case of goods so
re-exported by land. Yet both equity and policy clearly require that it should be allowed
on such goods also, where it can be done without danger to the Revenue. His Excellency in
Council is of opinion that this is practicable in the present case, under the precautions proposed
by the Board of Revenue ; and he directs accordingly that this course be followed for the future.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Ordered in consequence that the following letter be despatched.

No. 63. From the Honorable the Governor of Fort Saint George ; to His Excellency
M. D'UBRAYE, Governor of the French Settlements in India ; dated 27th May 1859,
No. 714.

SIR,

I have the honor to acknowledge receipt of your letter of the 27th March 1859, No. 7, ask-
ing on behalf of the European inhabitants of Pondicherry, drawback of duty in the case of goods

*have been issued to the
Customs*

Proceedings of the Madras Government, Revenue Department,
from 18th to 27th May 1859.

imported by them to Madras by the Peninsular and Oriental Company's Steamers, and re-exported thence by land to Pondicherry. I have the pleasure to inform your Excellency in reply, that instructions have been issued to the Customs authorities at this port to allow such drawback, proper precautions being taken by them to prevent abuse of the concession.

I enclose for your Excellency's information a copy of the rules sanctioned with this object.
(Signed) C. E. TREVELYAN.

11/10/59

Proceedings of Madras Govt. Revenue Department, 18th to 27th May 1859.

11/10/59

11/10/59

27th May 1859

*Rev Dep't
G. de la Roche
His Excellency M. D'Abbaye,
Governor of the French Settlements
in India.*

Sir

I have the honor to acknowledge receipt of your letter of the 27th March 1859, N.Y., asking on behalf of the European inhabitants of Pondicherry, drawback of duty in the case of goods imported by them to Madras by the Peninsular and Oriental Company's Steamers, and re-exported thence by land to Pondicherry. I have the pleasure to inform your Excellency in reply, that instructions have been issued to the Customs

W. M.

Customs authorities at
this Port to allow such
drawback, proper precau-
-tions being taken by them
to prevent abuse of the
concession

I enclose for your Ex-
cellency's information a
copy of the rules sanctioned
with this object.

Accept, Sir, the assurance
of the high consideration
with which,

I have the honor to be,
Your Excellency's most Obedt &
humble servant

J. H. P.

Per J. H. P.

1063-

31/10/83

Drawback of duty
on goods imported to this
port and conveyed thence by
land to Pondicherry, allowed.

To the Governor of the
French Settlements in
India.
27th May 1859.

10/7/14

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Recd Sept
N. 713.

Proceedings of the Madras Government
Under date the 27th May 1859.

Letter from the Secy to
the Board of Revenue

(Two entries 4th May 1859
No 1585)

This is to certify
the Governor of the French
Settlements in India
represents that European
goods for Pondicherry
are often brought out
by the Mail Steamers
to Madras, and conveyed
thence to their destination.
That if they go by sea,
drawback of duty is
allowed, but that it
is withheld if the
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Ch.

Recd

goods are carried by
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fore that the analogy
of the former case may
be followed in the
present.

2. Act VI of 1844
(Schedule A) allows
drawback on goods
imported, when re-
exported by sea to a
foreign port, but it
contains no provision
for the comparatively
rare case of goods re-
exported by land.
Yet both equity and
policy clearly requires
that it should be
allowed on such goods
also, where it can be
done without damage
to the Revenue. His
Excellency in Council
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present case, under
the precautions pro-
posed by the Board
of Revenue; and he
directs accordingly
that this course be
followed for the fu-
ture.

Ms. Copy to the Secy. Secy.
Dy. Secy.

2. Ptd. no. 10. Ptd. 5. 70.

Rev. Com: 12th of June / 59.
13-14

Revenue 1857 Dept. H.
Com 27th May.

21st 7/13.

Pro: of the Wharfedale Govt.

27th May / 59.

From 13th of June / 1859
Q 12/14 33 in 4th June / 1859.

Drawback of duty
on goods imported to this
port and conveyed thence
by land to Pouticherry
allowed.

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