M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 998 Press / Mis.

Dated 29th July 1859.

Not to be folded or roughly handled

998

Proceedings of the Madras Government, Revenue Department, from 23d to 29th July 1859.

No. 30. Read the following Proceedings of the Board of Revenue, dated 5th July 1859, No. 2622.

Read letter from the Collector of Sea Customs, Madras, dated 29th June 1859, No. 312.

(In Con. 29th June 1859, No. 3123.)

Messrs. Arbuthnot and Co. recently imported two cases containing Doveties and uncut printed handerchiefs. The Collector of Sea Customs treated them as articles of Native apparel and charged them with 20 per cent. duty, under item 15 Schedule A. Act VII. of 1859. He has since ascertained that in Calcutta they are considered to come under item 23 of that Schedule, viz. unenumerated articles liable only to 10 per cent. duty, and he requests permission to refund moiety of the duty already levied on them.

2. Uniformity of practice in the different Customs offices of India is of course very desirable, but the Board are not satisfied that Mr. Underwood was wrong in his classification of the articles referred to, and they think it right to obtain the orders of Government as to whether the Calcutta practice should be followed, the power of deciding such questions being vested by Act VII. of 1859, in the local Government.

3. In Extract Minutes Consultation, dated 7th April last,
In Con. 7th April 1859, *No.* 1513. R. D., No. 483, it was ruled that "apparel" should be charged 20 per cent. under item 15 of Schedule A. of Act VII. of 1859,

(A true Extract.)

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

No. 31. MEMORANDUM.

The Secretary to the Board of Revenue has the honor to forward to the Secretary to Government the letter from the Collector of Customs, Calcutta, called for in his Memo. of the 12th Instant.

REVENUE BOARD OFFICE,
Fort St. George,
19th July 1859.

(By Order.)
(Signed) J. D. SIM,
Secretary.

No. 32. ORDER THEREON, 26th July 1859, No. 998.

The Government desire that the practice followed in the Calcutta Custom House be adopted at this Presidency in respect of doveties and handkerchiefs. A moiety of the duty levied on certain doveties and handkerchiefs lately imported by Messrs. Arbuthnot and Co. will be refunded to them, amounting to Rupees (72) seventy two.

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

C. Burton

IN CON. 29TH JUNE 1859, No. 3123.

From W. E. UNDERWOOD, Esq., Collector of Sea Customs,

dated Madras, 29th June 1859, No. 312.

I have the honor to state that Messrs. Arbuthnot and Co. imported and passed from the Custom House, on the 30th May last, two cases containing Doveties valued at Rupees 720, and one case printed Handkerchieves valued Rupees 110-4-0, and a duty of 20 per cent., amounting to Rupees 166-0-10, was charged under Schedule A, Act VII. of 1859, the articles being considered Native Apparel.

2. From a recent communication received from the Collector of Customs, Calcutta, the Doveties are classed as unenumerated goods, upon which a duty of 10 per cent. is leviable. I beg respectfully to request you will be pleased to obtain the sanction of the Board for a refund of Rupees 72 to Messrs. Arbuthnot and Co.

3. Handkerchieves not cut are similarly dealt with, and permission is requested to refund Rupees 11-0-5.

4. The total amount to be remitted to Messrs. Arbuthnot and Co. is Rupees 83-0-5.

Memorandum.

The Secretary to the Board of Revenue has the honor to forward to the Secretary to Government the letter from the Collector of Customs, Calcutta called for in his Memo of the 12th Instant.

Revenue Board Office
Fort St. George
19th July 1859.

By order.

Secretary

To J. D. Bourdillon Esq
Secretary to Government.

C. Burton

Printed Copy to
Registered
1859
No 3123
Steam Ship
From the Collector of
Land Customs, Madras
To the Secretary to the
Board of Revenue
Fort St. George
Dated 29th June 1859
Rec'd 29th "
No 312
Answd 29th June 1859
P 1270/58
N. B.
Requesting under
Circumstances stated
the sanction of the Board
Revenue to refund
Messrs W. Rickmann & Co
difference of
duty paid by them
Native vessel.

Revenue Dept.

No. 998

Proceedings of the Madras Government

Under date the 26th July 1859.

Read the following

papers.

Proc^g. of the Board of Revenue.

Submitting for orders a letter from the Collector of Sea Customs Madras, requesting permission to refund to Messrs. Arbuthnot & Co. a moiety of the duty already levied on two cases containing Novelties and unmanufactured Handkerchiefs at the rate of 20 per cent under item 15 schedule A Act VII of 1859.

Mem^m. from the Secretary to the Board of Revenue.

Forwarding as requested in Mem^m. of the 12th Instant the letter from the Collector of Customs Calcutta.

(Here enter 5th July 1859 No 2624)

(Here enter 19th July 1859)

The Government

decide that the practice followed in the Calcutta Custom House be adopted

at

Rec^d. from Bd. of Rev^e. 29th July 57

Revenue 1859 Dept.

Memorandums

No 1334

From

The Secretary to the

Board of Rev^e.

To

The Secretary to

Government

Rev^e. Dept.

Dated 19th July 1859

Dep^d. 19 Dec^r. 29 July

C/ 1082 Letter

2 Encls. Returned 4-8-59.

Forwarding as requested in Memo: of the 12th Instant the Letter from the Collector of Customs Calcutta.

No 998. 26th July 1859.

From Bd. of Rev^e. 5th July 57

C/ 2420-

at the Presidency in respect
of Dovelies and Handker-
-chiefs. A moiety of the
duty levied on certain dove-
-lies and handkerchiefs lately
imported by Messrs. Arbuthnot
& Co will be refunded to them,
amounting to Rupees 72 seventy
two.

Copies to the Bd of Rev
Disp. 27
2 — Supr. Telegraphs

Revenue 1859 Departt.
Pro: of Govt. 29th July.

No 998.

Pro: of the Madras Govt.
Dy 26th July 1859.

Rupees 72 Moiety of the
duty levied on dovetics and
handkerchiefs lately imported
by Messrs Arbuthnot & Co
to be refunded to them -

No 30 at 32.