M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 869 Press Mis.

Dated 18th July 1855.

Not to be folded or roughly handled

No. 44. Read the following letter from Messrs. F. DeSOUZA, CAMMAIDE and Co., to T. PYCROFT, Esq., Chief Secretary to Government; Fort Saint George, dated Madras, 23rd June 1859.

We beg to hand you the accompanying pamphlet containing the correspondence which arose between the Collector of Sea Customs, the Board of Revenue, and our Firm; in consequence of the Collector having in our opinion, acted in a most arbitrary manner on three occasions of our passing goods through the Custom House; and have to request you will do us the favor of laying the same before His Excellency in Council for the consideration of Government; and in explanation of our thus tresspassing on the time of His Excellency we would beg to refer to the order of the Board of Revenue (No. 988) dated 22nd March 1859, marked V, which shews that the Board are unwilling to re-open the question, however just may be our complaint.

We will not again go through a repetition of all the particulars of the different misunderstandings between the Collector and ourselves, as the pamphlet will explain them all, but we would beg to claim the attention of Government to the incompleteness of the Order of the Board of Revenue, No. 881, dated 14th March 1859, marked S, wherein the Board, although holding us guiltless of any misrepresentation in making our appplications to pass the Goods, still hold the Collector blameless of any intention to give us annoyance; basing their opinion on the simple supposition that our valuation of the Goods was incorrect and giving power to the Collector to retain them, inasmuch as they were undervalued more than 30 per cent.

We were all along satisfied that the valuation we set on the Goods was rather above than under, and we took the precaution to point* this out in the strongest manner, both to the Collector and the Board of Revenue; but as an acknowledgment of the correctness of this view would have been tantamount to a condemnation of the Collector's proceedings the Board agreed with Mr. Underwood that the Goods were undervalued.

*para. 5 *letter marked* H
„ 4 „ „ O
„ 9 „ „ V

Our valuation for the Watches was Rupees 411 but the Collector declared them considerably undervalue[illegible]G., [illegible]uch so that he kept clear with the view to confiscation, he must therefore have considered them undervalued more than 30 per cent, but for the sake of shewing that the Collector had no grounds for assuming them to be so undervalued we will suppose them to have been 30 per cent undervalued.

The 20 Watches then according to the Custom House valuation.	Rs.	590	0 0
Para 4 of letter marked O shews that the Collector valued the Case of Prints which he retained on behalf of Government.		1,150	0 0
Total Rupees		1,740	0 0

In our letter marked P, last para. we informed the Board of Revenue that we should watch the results of the sale of the articles, and accordingly we commissioned a friend to attend the sale of the Watches at Messrs. FRANCK and Co. on the 6th Instant, and the sale of the Prints on the 14th Idem; and we now beg to point out, that the result of the sale is generally as we anticipated, although the Collector had the opportunity of selling the Prints by retail, while we had affixed the wholesale value to them.

	Rs.	As.	P.
The Watches (including the two so called Gold ones) were sold on the 6th Instant for	306	0	0
The case of prints sold on the 14th Instant for	550	8	0
	856	8	0
Deduct Auctioner's Commission @ 5 per cent	42	13	0
Amount realized...	813	11	0

or 115 per cent. below the value assigned by the the Collector of Sea Customs.

The Collector's letter marked Q shews we received for the prints...	760	0	0
„ T „ Watches...	390	7	2
	1150	7	2
Amount realized at Sales...	813	11	0
Loss to Government Rupees...	336	12	2

So long as the goods remained unsold, there was a semblance of right on the part of the Collector; but we consider the result of their sale most indubitably proves that our complaint against the Collector's arbitrary, vexatious, and unnecessary proceedings, was well founded; and we trust Government will call on the Collector for a report of the sales, and verify the above statement; and then pass such an order as may prevent the Public for the future from being liable to similar annoyance at the will of the Collector of Sea Customs.

We enclose 12 Copies of this Letter, together with 6 Copies of the Pamphlet, to save Government the trouble of having them reprinted; and in conclusion, we would beg of Government to place the Order they may pass with the whole correspondence on the Editor's Table; so that the reparation we may receive may be made as Public as the aspersion which was attempted to be levelled against our probity by the Collector of Sea Customs.

No. 45. ORDER THEREON, 28th June 1859, No. 860.

Referred to the Board of Revenue for full and early report, both as to the legality and the judiciousness of the proceedings of the Collector of Sea Customs.

2. It would appear from the statements in this Petition that the result of those proceedings has been a considerable loss to Government, while they have certainly been very harassing to a respectable Mercantile Firm.

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

R 1166/59.

CORRESPONDENCE

BETWEEN

MESSRS. F. DESOUZA, CAMMIADE & CO.

AND

THE COLLECTOR OF SEA CUSTOMS,

REGARDING

An alleged attempt on the part of the Firm to pass goods through the Custom House in a fraudulent and irregular manner:

WITH THE DECISION

OF THE BOARD OF REVENUE

ORDERING

THE COLLECTOR OF SEA CUSTOMS

TO PAY

THE DECLARED VALUE OF SUCH GOODS TO

MESSRS. F. DESOUZA, CAMMIADE & CO.

Madras:

PRINTED AT THE EXAMINER PRESS

BY ROBERT GALWAY.

1859.

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P To Secretary to Revenue Board enclosing copy of O. and informing the Board that they were confident the wholesale value declared by the Firm was more than the value of the Prints and asking the Board to give orders to have them sold wholesale so that they might have an opportunity of proving that the proceeding of the Collector resulted from his determination to give them annoyance. 12

Q To the Secretary Revenue Board enclosing for the information of the Board an account current from London Agents *just received* from which it will be seen that the Firm were debited £41-3-2 for the Watches, this being corroborative testimony of the correctness of their statement in letter L. 12

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U Letter to the Secretary, Board of Revenue, pointing out that as the Board of Revenue had decided that the Colector had acted wrongly in confiscating the Watches they were entitled to the full protection of the Board and asking that damages should be awarded them. 15

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V. Proceedings of the Board of Revenue declining reopening the subject. —

A

No. 275.

London 9th December 1859.

Messrs. F. DeSouza, Cammiade, & Co.,

Madras.

Dear Sirs,—We beg to enclose P. & O. Co's receipts for two Cases, one containing samples and a box of Photographic Portraits, the other Twenty Watches received from Messrs. Dreyfus Freres & Co. of Chauz de Fonds, for shipment to your address.

We also enclose a debit note for the cost of and the charges on the Watches, amounting to £ 41-3-2, which we have passed to your debit.

Samples of Goods per "Cornwallis" in the above Case		
For Ruthnavaloo Chetty & Co. ...	R. R.	26.7/8
Hydermeah, ...	H.	13/15
C. Rungapillay, ...	C. R. P.	133/134
V. Teroovenga Chitty & Co.	V. T.	1/2
P. Yagambrum Chitty & Co. ...	P. Y. C.	343/358
Caralapauty Teroovengadatham & Co. ...	C. T. & Co.	39/42
P. Vardarajooloo Chitty, ...	P. V. C.	18/19
P. R. Soobooroya Chitty & Co.	P. R. S.	9
V. Venkiah Chitty & Co.	V. V. C.	35/40
P. Auroomooga Chitty	P. A. C.	11/12
M. Soobaroyaloo Chitty & Co. ...	M. S C.	18/23
Ramanjacootum Theroovengadatham & Co.	R. T.	1/2
R. Chedumbra Chetty & Co.	R. C. & Co.	64/68
Duplicate Sample per Alphington		
C. Rungapillay, ...	C. R. P.	103

A small Box containing Photographic Portraits for Mr. F. DeSouza.

We remain
Dear Sirs,

Yours faithfully,
KELSON TRITTON & Co.

B

Messrs F. DeSouza, Cammiade, & Co.,

Madras.

Dr. to Kelson, Tritton, & Co.,

Value of and Charges on E.C. F. No. 35. 1 Case Watches received from Messrs Dreyfus Freres & Co. Chauz de Fonds, shipped per Str. "Ceylon" to Alexandria, and thence per Overland Route to Madras.

Paid Messr. G. Rahn & Co. for cost of 20 Watches, and Disbursements at Boulogne	£35	13	6
Freight a Boulogne		7	6
Customs Bond & Entry		5	0
Landing & Warehouse Charges		12	0
Railway Carriage & Shipping at Southampton		13	2
Freight to Madras	1	17	6
Commission	1	1	0
Insurance on £ 50 at 25 shillings & Policy ...		13	6
Valued 30 November 1858.	£41	3	2

E. &. O. C.

KELSON TRITTON & Co.

London 8th December 1859.

C

Madras, 14th January 1859.

To the Collector of Sea Customs,

Madras.

Sir,—We put in an Application for a case of Watches marked FE C No. 35 under date 7th instant, which to this day has not been passed out. We enclose the invoice which contains all the information we have regarding the contents and value of this package. The bearer is prepared to pay the duty leviable, and we beg to request you will deliver the package without delay.

We have &c ,

F. DeSOUZA, CAMMIADE & CO.

D

Madras, 19th January 1859.

To the Collector of Sea Customs,

Madras.

Sir,—We shall feel obliged if you will have the goodness to favor us with a reply to our letter of the 14th enclosing an invoice of a Case of Watches.

We have &c.,

F. DeSOUZA, CAMMIADE & CO.

6c

E

Sea Custom House, Madras, 19th January 1859.

No. 19.

To Messrs F. DeSouza, Cammiade, & Co.,

Madras.

Gentlemen,—I have to apologize for not replying to your letter which I should have done had I not been under the impression you were aware it was requisite that the Case in question should be opened for the mutual satisfaction of your Firm and the Officers of the Customs Department. If you will be good enough to depute a party to be present when opened I will take care the Case is passed without further delay.

I have the honor to be, &c.

W. E. UNDERWOOD,

Collector, Sea Customs.

F

Madras, 21st January 1859.

To the Collector of Sea Customs,

Madras.

Sir,—We are in receipt of your letter of yesterday's date, suggesting that the Case of Watches Per St. "Alma" should be opened for the mutual satisfaction of our Firm and the Officers of the Customs Department. So far as we are concerned we are perfectly satisfied that the description and value entered in the Invoice we sent you are correct, and we are further prepared to hand over the goods at the declared value. We know not what motive the Customs Department may have to insist on the package being opened. If it be thro' mere curiosity, we are not prepared to gratify it, if on the other hand you suspect fraud or irregularity, we have the law for your guidance in such case, and you need only to put it in force and we shall abide by it.

We are exceedingly sorry being obliged to state, that we shall hold you answerable for any loss arising from this unnecessary detention of our goods.

We have &c.,

F. DeSOUZA, CAMMIADE & CO.

G

No. 25.

Sea Custom House, Madras, 21st January 1859.

From W. E. Underwood, Esq.,

Collector, Sea Customs,

To Messrs F. DeSouza, Cammiade, & Co.

Madras.

Gentlemen,—Consequent upon the receipt of your letter of this date, the Case of Watches has been opened and being found to

contain Watches exceeding the value given by you and two Gold. Watches, I regret to inform you I have considered it my duty to condemn the Watches to Confiscation.

An appeal to the Board of Revenue is open to you from the decision of this Department, if preferred within 15 days from this date.

I have the honor to be, &c.

W. E. UNDERWOOD,

Collector, Sea Customs

H

Madras, 24th January 1859

To the Collector of Sea Customs.

Madras.

Sir,—We have received your letter of the 21st instant, and are surprised to learn therefrom, that without giving the whole transaction as regards the Case of Watches that minute and proper examination which it deserved, you have taken upon yourself the responsibility of Confiscating the goods, which though but slightly affecting us in a pecuniary manner, would, if allowed to pass unnoticed by us most seriously affect our integrity ; and from this point of view we have considered it necessary to enter into the following particulars, so that in the event of our being forced to take further unpleasant proceedings in justification to ourselves in this matter, it may not be said but that we had afforded you every requisite information to enable you to change your expressed determination as respects the Confiscation of our property above alluded to.

In the first place, we applied to pass out of the Custom House a package containing 20 *Watches* valued at Rs. 411, and this application when it received the signature of our Firm did not specify the *description* of Watches in the Case ; for the best of all possible reasons, that we ourselves were ignorant of their exact description, the Invoice which was our guide in its preparation is now with you, and a reference thereto will shew that the particular qualities of the watches are not mentioned, and as far as the regulations go for passing goods, it matters not of what description the watches are ; whether gold, silver, pinchbeck, or otherwise, as all watches are liable to the same rate of duty.

In the second place, we have been made aware that our application as originally presented has been added to without our consent, the word *Silver* having been prefixed to the Watches by our Shipping Clerk at the instigation of Mr. Atkinson the Appraiser, and if the mere insertion of this word, by the parties and in the manner described, has alone led to your decision in the case, we maintain that we have a right to be exempted from its effects, and we cannot but remark that you have exceeded your powers as Collector of Customs duty in resorting to the extreme steps you have adopted, as even supposing that Two Watches out of Twenty are gold ones as you state, (though we are led to suppose they are only gilt from the low figure at which they are invoiced,) the proper and seemingly to us the only course open to you

is the one prescribed by Section XXIII Act No. VI of 1844, and we have long ago given you the option of availing yourself of it, feeling satisfied that we should be amply reimbursed by realising the correct value of the watches as declared by us.

It pains us a great deal to be obliged to enter into this explanation, you must be aware that no attempt was made by us to evade the payment of the Public Revenue, and you are not justified in attempting in this summary manner to injure our integrity by disposing of this matter in the way your letter under acknowledgment indicates, we had hoped that our long and continued connection with the Mercantile interests of Madras, and the extensive nature of our business, (which from your position cannot be unknown to you), would have saved us from the disagreeable annoyance to which through the carelessness, ignorance, or indifference of your Department we have been subjected.

In conclusion we would repeat that the 20 watches, whether gold, gilt, silver, or brass, were sent to us Invoiced at £ 41-3-2, and knowing the cheap rate at which Horological Articles are now made up, we believe this to be the correct value as declared by us. The Watches are of foreign manufacture, and we are even of opinion that a Gold Watch of Continental manufacture, could be sold cheaper than a Silver one from a Good Maker in England. With regard to their description in the application we called them *Watches*, and through the agency of your Department they have been designated Silver Watches, and if this designation *Silver* affects the case, we simply disclaim it as the act of your own Department. If you decide on the other and only merit of the case, you have the regulations above quoted open to you.

We have not yet made an appeal to the Revenue Board, as that step might give your unjust act an appearance which on investigation it will not bear. Our application was strictly correct, our declaration perfectly honest, and until we hear further from you we stand on the merits of our case.

In the meanwhile we beg you will favor us with an early reply to this.

We have the honor to be, Sir,

F. DeSOUZA, CAMMIADE & Co.

I

Sea Custom House, Madras, January 1859.

Official Memorandum.

The Collector of Sea Customs, in reply to the two letters of Messrs. F. DeSouza, Cammiade & Co. dated the 24th Instant informs them that the decision of this Department respecting the Watches was conveyed to them on the 21st Instant and that there-

fore the subject matter is no longer within the jurisdiction of the Collector of Sea Customs.

W. E. UNDERWOOD,
Collector, Sea Customs.

To Messrs. F. DeSouza, Cammiade & Co.
Madras

K

Madras, 25th January 1859.

To the Collector of Sea Customs,
Madras.

Sir,—With reference to your Official Memorandum of this date we beg to inform you that the Invoice of the Watches is not yet sent to us. As we require this document we request you will please return it per bearer.

We have &c.
F. DeSOUZA, CAMMIADE & Co.

L

Madras, 27th January 1859.

To the Secretary to the Revenue Board, Fort St. George.

Sir,

1. We beg to enclose the accompanying correspondence as per margin, on the subject of a case of watches imported by us but which the Collector of Sea Customs informs us he has considered it his duty to condemn to confiscation, and in doing us the favor of submitting the case for the consideration of the Board of Revenue, we would ask you to draw their attention to the letters marked A and I from which it will be seen that this appeal to the Board has been forced on us by the Collector of Sea Customs.

A Original letter dated London 9th December 1858.			
B Original Invoice same date			
C To the Collector	14th	January	1859.
D	do 19th	do	do
E From Collector	19th	do	do
F To the Collector	21st	do	do
G From Collector	21st	do	do
H To the Collector	24th	do	do
I Official Memo. Collector January 1859.			
K To the Collector.			

2. It will be observed that although the Collector in his letter of the 21st Instant, G. intimated the determination he had taken of Confiscating the Watches, we were inclined to suppose that he had come to such a determination without having thoroughly enquired into the whole of the circumstances of the case, and with this view we addressed him our letter of the 24th Idem, in which we endeavoured to shew that in every phase of the transaction, we had acted with open fairness and perfect probity in the strictest sense of the word.

3. We fully expected that our representation would lead the Collector to take some trouble in looking into the matter more minutely than he had hitherto done, or at least that he would have

satisfied himself of the correctness of our statements or otherwise, by referring to the Invoice B. *which was in his possession*, or by making enquiries of the Appraiser as to the manner and by whom the addition of the word "Silver" was made to our application to pass the Watches: it will be seen that we were mistaken, and that the Collector had already prejudged the case whatever annoyance it might cause us, thereby forcing us unwillingly to lay the case before the Board.

4. We are not in the least aware out of the very extensive transactions in connection with our Firm which have come under his cognizance, what act or acts of ours, could be looked on otherwise than strictly honest, and in conducting our business through the Customs Department it has always been our earnest endeavour to do so in the most amicable manner, and conform ourselves to the Rules of the Department, and although we have on many occasions been put to very considerable inconvenience by the delay of the Department in transacting our business, and by the frequent absence of the proper officers, we have not on any occasion made the subject matter for complaint; had we ever acted in this manner, we might be able to understand the cause of the present arbitrary proceedings, but failing these reasons we cannot but feel hurt at the disagreeable annoyance amounting almost to a public defamation of our integrity as Merchants, which has been perseveringly, and we may say wilfully, caused by this conduct of the Collector.

5. We are however aware that Mr. Underwood's decision can only effect us temporarily, it will be taken only for as much as it is worth, we know our rights both as Citizens and Merchants, and since these rights are not respected we intend to enforce them, the correspondence speaks for itself we need only recapitulate the chief points in the case.

1st. The letter and Invoice of Messrs. Kelson Tritton & Co. dated 9th December 1858 are all we received to guide us in making our application to pass the goods.

2nd. In neither of these is specified the *description* of the watches.

3rd. Our Permit and Pass Applications were prepared in accordance with the above not specifying description.

4th. In the Permit the word Silver has been added at the Custom House without our authority, and this has been done in distinct contradiction to the Rules of the Department page 97 of the Madras Almanac 1859 as follows. "All Pass notes must bear the signature of the party to whom the goods belong or are consigned, no other signature or documents for *entering* or clearing goods through the Custom House is recognized, EXCEPT WHEN DULY AUTHORIZED" With reference to this rule we would inform the Board that we have *authorized no one* to make additions or corrections to documents bearing the signature of our Firm.

5th. The Pass Application as far as we are aware is still without the word Silver.

6th. It is not necessary to specify the description of the Watches as all Watches are subject to the same rate of duty.

7th. The Application was for 20 Watches and 20 Watches were accordingly found in the case.

6. The subject needs no further comment from us to induce the Board to order the restoration of our property, but we do not think this sufficient, as we view the seizure of our goods in the manner described both as *vexatious and unnecessary*, as even supposing the watches to have been undervalued, (which we have strong reasons to doubt) the proper course would have been for the Collector to have put in force Section XXIII Act. VI of 1844 which we had given him the option of doing.

7. The amount value of the invoice is but a trifle, and scarcely worth the trouble and inconvience we have already been put to on its account ; but the principle involved in the whole transaction deserves the careful consideration of the Board ; and if they on viewing the merits of the case shall come to the same conclusion as we have in the matter, we trust we shall not be considered too officious in thus prominently drawing their attention to the law of the case in Section LXII Act VI of 1844 wherein it is distinctly laid down that if (he) "they shall decide that a seizure of goods made under the authority of this Act was vexatious and unnecessary (they shall) adjudge damages to be paid to the proprietors by the Customs' Officer who made such vexatious seizures besides ordering the immediate release of the goods."

8. The subsequent Section LXIII shews that the Collector has in this instance rendered himself amenable to an action in the Supreme Court for damages, in having unlawfully detained our property, but our law advisers inform us, that the Court will not be available for the hearing of such cases for a month to come, or we would have preferred (rather than to have troubled the Board) bringing on the case in Court, and to have shewn publicly from Mr. Underwood's own admissions, that he had acted as unfairly and arbitrarily as we had acted honestly throughout the transaction.

9th. We should then have considered ourselves justified in demanding damage to such an extent, as not only to indemnify us for the persecuting annoyance received at Mr. Underwood's hands, but also as would be likely to have the salutary effect of deterring Mr. Underwood from acting in such an artibitrary manner for the future ; and in now leaving the matter at the disposal of the Board, we trust that their decision in awarding such damages as they may think fit, will be so couched as to have all the other beneficial effects sought for by this representation.

We have the honor, &c.

F. DESOUZA, CAMMIADE & Co.

M

Madras, 11th February 1859.

To the Secretary to the Board of Revenue, Fort St. George.

1. Sir,—We had the honor to address the Board of Revenue on the 27th Ultimo on the subject of a Case of Watches imported by us

and detained by the Collector of Sea Customs for reasons set forward in that communication. Although the matter has not yet been disposed of by the Board, we must beg to be excused for again so soon troubling them on a similar subject as it will lead to assist in the solution of the former one. Requesting therefore their forbearance, we beg to submit the following as a further illustration of the unnecessary inconvenience the public are exposed to by the Authorities of the Custom House arbitrarily enforcing such forms of procedure as they may think fit ; contrary to the interest of private individuals and to the published Rules and Regulations for the guidance of all parties having to transact business at the Custom House.

2. On the first Instant we put in an Application to pass out of the Custom house 26 Cases Stationery comprising 2 Cases Quills 2 Cases Pencils and 22 Cases of Paper. This in the usual course was presented by our Shipping Clerk to Mr. Atkinson the Appraiser. This officer acting in the same spirit apparently as he did in the Case of Watches, refused the Application on the plea that there was a want of particulars, and our Application was therefore returned to us unpassed ; and from that time to this we cannot for a moment suppose what further particulars we could have afforded which could in any way have assisted the Appraiser in passing the Application, since it is a fact patent to all who have any knowledge of the Rules of the Department that all Stationery is liable to the same rate of duty.

3. Our communication of the 27th Ultimo explained the great inconvenience which we were put to by the Appraiser having had the word Silver inserted in our Application for the Watches, and our Shipping Clerk in this instance very properly refused to make any addition or alteration to the Application for the Stationery without our authority ; and feeling sure that we should only have a repetition of the inconvenience we experienced in endeavouring to pass the Watches, we were induced to seek for the assistance of a Friend in the matter. We accordingly made over the Stationery to him, and put him in possession of the rejected Application, with which latter he expressed himself perfectly satisfied as it was prepared in strict conformity with regulation, and contained more particulars as regards the Stationery than was absolutely necessary, and in evidence of the correctness of this view, he presented the identical Application on the 4th Idem in person, and it was passed by Mr. Atkinson, the Appraiser.

4. The Act passed by the Legislative Council in 1844 embodies all necessary rules which are formed on such welldefined principles, that if carried out in their strictest sense they would not only protect the Interests of Government but those of the public also, and it cannot therefore be expected that we should view the treatment we experience from the Officers of the Customs' Department otherwise than that they are determined to give us annoyance whenever an opportunity presents itself.

5. Had the inconvenience we complain of been caused by an oversight on the part of the officers of the Department we should be inclined to pass it by unnoticed, as we have done on many former occasions, the more so as we cannot afford to employ our time in dis-

puting points with the Authorities. We would accordingly beg to be distinctly understood that we are not making this representation from any spirit of opposition to the Officers of the Department.

6. Whatever Rules were applicable for the present case it is plain that our Application although rejected when put in by us, was passed when presented by another *Merchant*. We beg to submit the fact for the information of the Board and firmly hope that this representation will induce them to issue stringent orders to enforce compliance with Regulations, and thereby prevent a recurrence of similar arbitrary proceedings on the part of the Officers of the Custom House.

We have the honor to be,

Sir,

Your most obedt. Servants,

F. DeSOUZA, CAMMIADE & Co.

N

Sea Custom House,

Madras, 12th February 1859.

Official Memorandum.

The Collector of Sea Customs begs to inform Messers. DeSouza Cammiade & Co., that the case of Prints Marked T. R. Ex "Gloriana" is considered to be undervalued more than 30 ₹ Ct. and that permission to amend the valuation can only be given by the Board of Revenue.

If that authority does not permit the amendment of value the Case of Prints will under Sec. XXIII Act VI of 1844 be taken on account of Government.

The Appeal to the Board of Revenue, to permit the value to be amended, should be preferred through this Department within 15 days from this date.

W. E. UNDERWOOD,

Collector Sea Customs.

To Messrs. F. DeSouza, Cammiade & Co.,

Madras.

O

Madras, 10th February 1859.

To The Collector of Sea Customs,

Madras.

Sir,

1. We beg to acknowledge the receipt of your Official Memorandum dated 12th Instant, informing us that the case of Prints marked T R ex "Gloriana" is considered to be undervalued more than 30 per cent; and that they would be taken by Government under Section XXIII Act VI of 1844, unless we obtained the authority of

the Board of Revenue for the amendment of the value as set forth in our application to pass the same out of the Custom House.

2. In reply we have to inform you that we are perfectly satisfied to abide by this your decision, and shall feel obliged if you will pay the amount due to us viz. Rs. 760 as early as practicable, as we are desirous of settling the transaction so far as it appertains to the Custom House Department.

Value	Rs.	800
Duty	„	40
	Rs.	760

3. It is however perhaps due to you that we should inform you that we do not intend to allow the matter to end here, as this would be a tacit acknowledgment that we viewed the course pursued by you as perfectly straight forward; but the treatment which we have of late experienced at the Custom House makes us connect this case with its antecedents and to look with suspicion as to the propriety of the proceeding.

4. From our opinion and from inquiries we have instituted in the market which has of late been overstocked with Prints and Pictures of every decription, we were induced to declare the sum of Rs. 800 as the *wholesale* value of the Case; and we feel quite convinced that the result of the sale by Government, will shew that ours was a fair estimation, and should they not realize your valuation viz. Rs. 1150 we consider that we shall have good cause for feeling aggrieved. With this view of the case we shall point out to the Board of Revenue that it will only be doing us justice, that they should order you to cause the prints under reference to be disposed of on the part of Government by *wholesale*, since they have been seized on the grounds of the *wholesale* value assigned by us being underestimated.

5. If our anticipations as regards the results of the sale of the Prints be realized, it will be our duty again to revive the whole transaction, and to appeal to Superior authority for redress, as it cannot be supposed that our Interest and time can be permitted to be so detrimentally influenced as they have been of late, by the Authorities at the Custom House doing as they like in a determined spirit of causing us annoyance.

6. In conclusion we would inform you in all candour that it is our fixed intention to resist such treatment to the furthest possible extent, seeking for redress in the Courts of Law if driven to such an extremity; although we trust we shall not be so necessitated, as we expect from the representations we have made to the Board of Revenue that they will not fail to see that the treatment we have received has been perfectly unnecessary, and to say the least of it unbecoming.

We have the honor to be, Sir,

Your obedient Servants,

F. DeSOUZA, CAMMIADE & CO.

P

Madras, 14th February 1859.

To The Secretary to the Board of Revenue, Fort St. George.

Sir,

We have again to trouble you to lay before the President and Members of the Board of Revenue, the accompanying copy of a letter which we felt ourselves called on to address to the Collector of Sea Customs, and in doing so we would beg of you to acquaint the Board, that we do not in any way dispute the right of the Collector to have acted in accordance with Section XXIII of Act VI of 1844 ; but being of opinion, that the course pursued by him in regard to the Case of Prints alluded to in that letter, is only one of the series of annoyances we have received from the authorities of the Custom House, we were induced to represent it as such.

We now have to request that in so far as the Board may consider our cause justly represented, they may be led to act accordingly ; and we do not think we are asking too much in requesting them to be so good, as to give the necessary instructions to the Collector, to cause him to dispose of the Prints by wholesale on the part of Government.

We will not trouble the Board with any further remarks, but beg to inform them that we shall watch the results of the sale of the Prints, and wait on them with a representation of the facts of the case if necessary.

Pending their decision,

We beg to remain, Sir,

Your most obedient Servants,

F. DeSOUZA, CAMMIADE & CO.

Q

Sea Custom House, 14th February 1859.

Official Memorandum

The Collector of Sea Customs in reply to Messrs. F. DeSouza, Cammiade and Co.'s letter of this date begs to tender them the sum of Rs. 760-0-0 and requests the favor of their granting a receipt for the same.

W. T. UNDERWOOD,

Collector, Sea Customs.

To Messrs F. DeSouza, Cammiade & Co.,

Madras.

R

Madras, 7th March 1859.

To The Secretary to the Board of Revenue, Fort St. George.

Sir,

As we have not received a reply to our letter dated 27th January 1859 complaining of the treatment we had received at the hands of the Authorities at the Sea Custom House in endeavouring to pass a Case of Watches consigned to us by Messrs. Kelson Tritton & Co., London, we are led to suppose that the Board have not as yet come to a decision as regards the disposal of the Case.

Since sending in that letter, we have by the last Steamer from England been put in possession of Messrs. Kelson Tritton & Co.'s Account Current with our Firm closed down to December 1858, in which will be seen the Item marked * for £41. 3. 2 standing as a debit against our Firm on account of the Watches in question, and considering this to be corroborative testimony of the statements we have already advanced regarding the actual value of the Watches, we beg to enclose the Account Current in original, as it may be of assistance to the Board and enable them to come to an earlier decision on the subject than might otherwise be the case ; but should the Board not think it conducive to such effect, we beg to state that we are not desirous of hampering the case with too many references, and shall have no objection to its being returned to us, if they are of opinion that the papers already sent in are sufficiently conclusive on the subject.

We have the honor to be, Sir,

Your most obedient Servants,

F. DeSOUZA, CAMMIADE & CO.

S

No. 881.

Extract from the Proceedings of the Board of Revenue, dated 14th March 1859.

Read letters from Collector of Sea Customs, 17th February 1859, Nos. 66, 67, 68.

(In Con. 18th February 1859, Nos. 656, 648, 655.)

In the first of these letters Mr. Underwood explains the circumstances which led him to confiscate a Case of Watches imported by Messrs. F. D'Souza, Cammiade and Co. who appealed to the Board of Revenue against this decision in their letter of the 27th January last.

In Con. 28th Jan. 1859.

2. Parties wishing to pass goods are responsible for giving in a correct Statement of them, and as all these Watches are described as Silver in Messrs. F. D'Souza, Cammiade and Co.'s Application (Enclosure 2 in Collector's letter No. 66,) while two were found to be Gold, their confiscation is strictly legal under Section 39, Regulation VI of 1843

3. But the Board would be unwilling to resort to the severe measure of confiscation, unless it was clearly shewn that the wrong description given in of goods arose from a fraudulent intent. *On this occasion such fraudulent intent is not apparent, as the value of the goods entered in the application agrees with the bill of the shippers Messrs. Kelson, Tritton and Co. of London,* (see the original documents, Enclosures A. and B. in Messrs. D'Souza, Cammiade and Co's. letter) and when the Collector hesitated about passing the box of watches, the importers stated that they had given all the information they possessed, and invited the Collector to take them on behalf of Government, under Section 23, Act VI of 1844, at the value which had been declared by them.

(See letters to Collector of 14th 21st and 24th Jany. Enc. in from Messrs. F. D'Souza and Co. dated 27th in Con. 28th Jany. 1859.

4. Under these circumstances the Board consider that the interests of Government would have been sufficiently protected by the Collector taking the watches on behalf of Government at the declared value, and they instruct him now to adopt that course.

5. In his second letter, No. 67, Mr. Underwood reports on another complaint of the same Firm, viz. that an application of theirs to pass 26 cases of Stationery was refused on the plea that there was a want of particulars in it, although it did specify the contents generally and was subsequently complied with on presentation by another Merchant.

6. Mr. Underwood states that the Appraiser suggested that the Printing Paper, of which a large quantity was included in the Invoice, should be separately entered ; the object being to render the Trade Statements published by the Office more complete and accurate ; that this course is usual, and that he himself ordered the application to be admitted on its being brought back by Mr. Cammiade Senior, three days afterwards, although the concession was irregular.

7. Taking Section XXII and Section XXXIX of Act VI of 1844 together, the Board conceive that the Collector may demand full particulars and they see no reason whatever for ascribing the first rejection of the application to any desire to inconvenience or annoy Messrs. F. D'Souza, Cammiade and Co.

8. Mr. Underwood's third letter, No. 68, refers to the complaint of Messrs. F. D'Souza, Cammiade and Co. that a case of Prints imported by them was taken by the Collector on behalf of Government at their valuation, and while they do not in any way dispute his right to do so, they request that he may be instructed to sell them by wholesale.

9. The Board observe that the Collector informed the Firm by letter that the Prints were considered to be undervalued by more than 30 per cent. and that permission to amend the valuation could be given only by the Board of Revenue. The Firm replied that they were " perfectly satisfied to abide" by his decision and requested immediate payment.

10. The Firm having declined to avail themselves of the remedy at their command, the Board cannot admit their right to expect that the Collector should be required to sell the goods, now the property of Government, in any particular manner.

(A true Extract.)

J. D. SIM,
Secretary.

To

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

Copy to Messrs. F. D'SOUZA, CAMMIADE & Co.

T

SEA CUSTOM HOUSE,
Madras, 16th March 1859.

Official Memorandum.

Under instructions from the Board of Revenue, the Collector of Sea Customs begs to transmit to Messrs. F. DeSouza, Cammiade & Co. the sum of Rupees 390-7-2, the value of 18 silver and two gold Watches imported ex Steamer " Simla" from London, and requests the firm will be pleased to grant a receipt in duplicate for the same.

W. E. UNDERWOOD,
Collector, Sea Customs.

To MESSRS. F. DESOUZA, CAMMIADE & Co.
Madras.

U

Madras, 19th March 1859.

To THE SECRETARY TO THE REVENUE BOARD, FORT ST. GEORGE.

SIR,

We beg to acknowledge the receipt of Extract from the Proceedings of the Board of Revenue No. 881, of the 14th Instant conveying the decisions of the Board on the circumstances connected with three distinct complaints made by us against the authorities at the Custom House wherein we felt we were aggrieved, and justified in representing the particulars of the cases to such high authority with the view to our obtaining that satisfaction to which we considered ourselves entitled.

We had hoped that the decision of the Board would have been such as to have removed all doubts on the subject and more especially as regards our probity which had been attacked in such a public and shameful manner by the Collector of Sea Customs and we are exceedingly sorry that our expectations should be frustrated.

We learn with surprise from para 2 of the order above quoted that the Board have come to the decision (after reading Mr.

Underwood's explanation) that the confiscation of our Case of Watches was "strictly legal"—We see that the Board have been satisfied on this point by reading enclosure No. 2 of the Collector's letter No. 66 since the statement made therein described the watches to be *Silver* while two out of twenty were found (by the Collector) to be Gold. We had thought that we had endeavoured to make our explanation on this point intelligible to any one, but as the Board seem to have overlooked it or ignored it altogether we must again repeat that we cannot be held responsible for the word *Silver* appearing in our application, since it was put to the application *without our knowledge or authority* after it left our office at the instigation of the Custom House authorities and they alone must be made to abide the consequences thereof.

The Watches were confiscated by Mr. Underwood although we sent him the Bill of Mrs. Kelson Tritton & Co. alluded to in para 3 of the Board's order, and the mere fact of the confiscation laid us under the gross charge of endeavouring to pass goods in a fraudulent manner : the Act of the Collector must have been either right or wrong, if wrong in confiscating the goods he was doubly wrong in venturing to attach such base motives to us in this business that we were endeavouring to defraud the Revenue of a few Rupees : the animus of his proceedings is too apparent to be mistaken.

The Board have themselves decided that the severe measure of confiscation was unnecessary, what more then can be required from us to shew that it was vexatious : at all events we have felt it as such from the commencement, and the course now ordered by the Board to be pursued by the Collector is the course we pointed out to him as the only one he was entitled to adopt against us, and we therefore cannot see even the least shadow of an excuse for Mr. Underwood.

In spite of everything the Collector may have advanced in justification of his Act the documentary proof submitted by us substantiated the charge we brought against him : the verdict being that his Act was unnecessary. As the Public have to stand by their own acts and be subject to abide by such *penalties* as are ascribed in Act 6 of 1844 for any and every simple breach of the Regulations which are rigidly enforced, we cannot see how Mr. Underwood can be exempted from the application of the same laws and we therefore feel it incumbent on us to ask the Board to attach such *penalty* to the Collector as they may consider consistent with the Law, as without which we feel that at any time motives may be imputed to us at the will of the Collector ; and feeling thus sorely aggrieved we cannot allow the matter to rest in this (to us) unsatisfactory manner.

Upwards of six weeks have already elapsed since this serious imputation has been cast on us by the Collector and we trust we shall have the forbearance of the Board in begging of them to reconsider the subject, and to make us acquainted with their final decision on the matter, as failing to obtain from them that satisfaction to which we consider ourselves justly entitled, we must in justice to ourselves take further active measures not only to remove the calumnious charge

made against us by the Collector but also to secure us against any such further vexatious proceedings on the part of the Collector and which with all deference we do not consider the Board's order calculated to effect.

As regards the proceedings of the authorities at the Custom House in the case of Stationery, from the absence of other proof to the contrary we must accept Mr. Underwood's explanation as satisfactory, but we are sorry to say that we do not agree with their decision as regards the case of Prints. We cannot be expected to submissively allow the slightest suspicion to be attached to our character for honesty, we valued the Prints at their then ruling wholesale value. As we have already informed the Board, we considered them to be rather over than undervalued and we think that this opinion is fully borne out by the very acts of the Collector himself, if he thought there was the slightest chance of their realising anything near the sum at which he had estimated them he could have no objection to their being disposed of at once wholesale.

We have naturally been led to make more minute enquiries regarding the value of these prints than we had opportunity for doing before we wrote to the Board and we are glad to find that we were not mistaken in our valuation of them. But unless the Board order them to be sold wholesale as solicited by us we do not see how we can establish the justness of our complaints against the Collector and the Board in justice to our character should give us an opportunity of proving what we have advanced ; we ask nothing but what is just to the accuser and the accused ; had we not accepted the proposition made to us by the Collector by at once receiving the value of the prints it would have been as in the case of watches an unmistakeable repetition of annoyance, as the Collector would have gained his point by obliging us to make our appeal to the Board and thereby at least have caused us unnecessary delay, so of the two evils we accepted the lesser with the firm conviction that in so doing we should be afforded an opportunity by the Board of shewing them that we had acted above suspicion, and we still hope that the Board will reconsider their order as conveyed in para 10 of their proceedings above quoted.

We have, &c.

F. DESOUZA, CAMMIADE & CO.

V

No. 988.

EXTRACT from the PROCEEDINGS of the BOARD of REVENUE dated 22nd March 1859.

Read letter from Messrs DeSouza, Cammiade and Co., dated 19th March 1859, No. —.

(In Con. 19th March 1859, No. —.)

The Board observe that they cancelled the confiscation of the Watches on the express ground that there was no cause to attribute

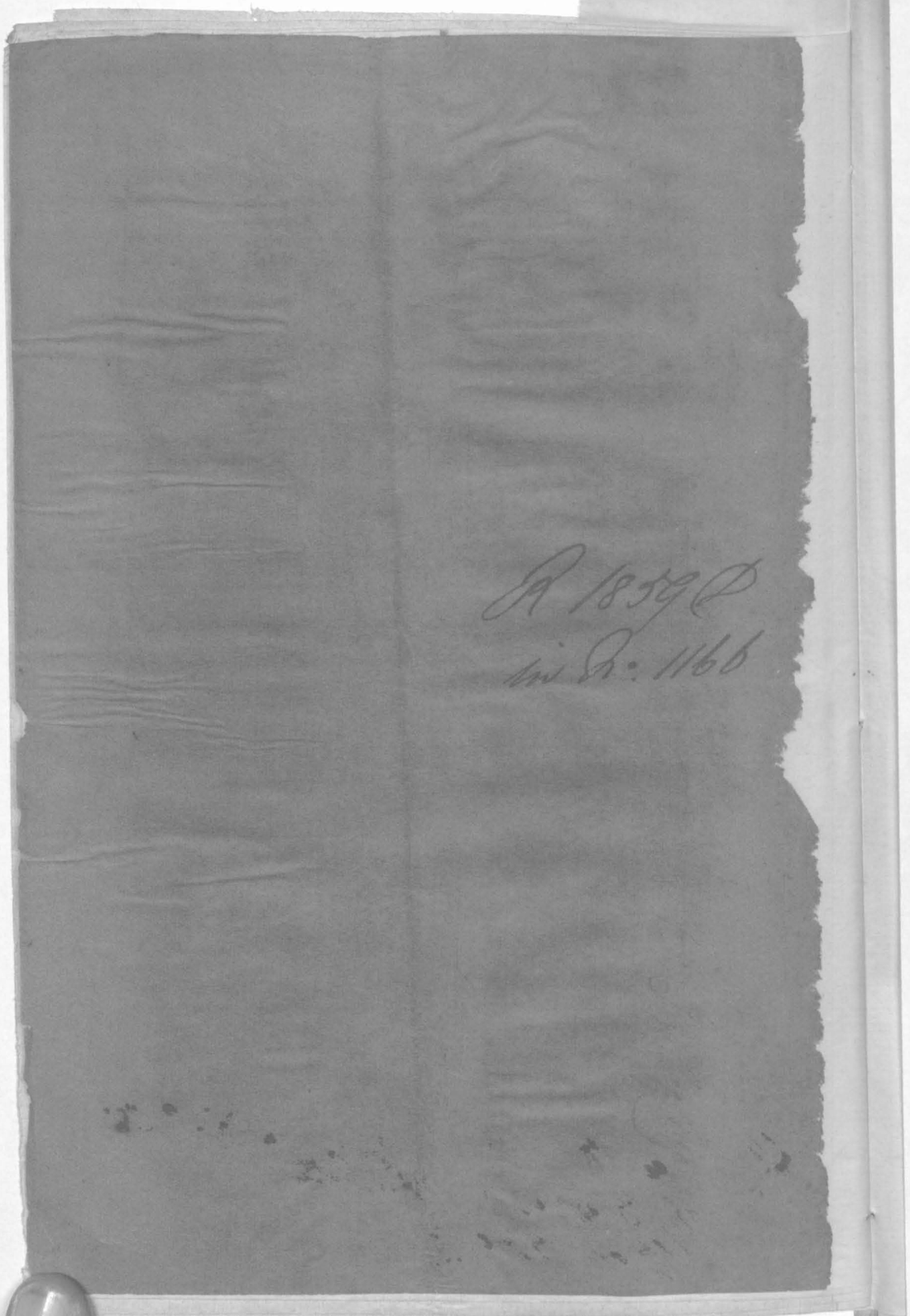
to Messrs. DeSouza, Cammiade and Co., any attempt to defraud the Customs, and they must decline re-opening the subject.

(A true Extract.)

J. D. SIM,
Secretary.

To Messrs. DeSouza, Cammiade & Co.

Copy to Collector of Sea Customs, Madras.



MADRAS 23rd June 1859.

TO

THE CHIEF SECRETARY TO GOVERNMENT,

Fort St. George.

SIR,

We beg to hand you the accompanying pamphlet containing the correspondence which arose between the Collector of Sea Customs, the Board of Revenue, and our Firm ; in consequence of the Collector having in our opinion, acted in a most arbitrary manner on three occasions of our passing Goods through the Custom House : and have to request you will do us the favor of laying the same before his Excellency in Council for the consideration of Government ; and in explanation of our thus trespassing on the time of His Excellency we would beg to refer to the Order of the Board of Revenue (No. 988) dated 22nd March 1859, marked V, which shews that the Board are unwilling to reopen the question, however just may be our complaint.

We will not again go through a repetition of all the particulars of the different misunderstandings between the Collector and ourselves, as the pamphlet will explain them all, but we would beg to claim the attention [illegible] would [illegible] of Government to place the Order they may pass with the whole correspondence on the Editor's Table ; so that the reparation we may receive may be made as Public as the aspersion which was attempted to be levelled against our probity by the Collector of Sea Customs.

We have the honor to be,
Sir,
your most obedient servants
J. Arbuthnot & Co

MADRAS :—Printed at the EXAMINER PRESS, by ROBERT GALWAY, June 1859.

In our letter marked P, last para, we informed the Board of Revenue that we should watch the results of the sale of the Articles, and accordingly we commissioned a friend to attend the sale of the Watches at Messrs. FRANCK and Co. on the 6th Instant, and the sale of the Prints on the 14th Idem ; and we now beg to point out, that the result of the sale is generally as we anticipated, although the Collector had the opportunity of selling the Prints by retail, while we had affixed the wholesale value to them.

The Watches (including the two so called Gold ones) were sold on the 6th instant for ... ... Rupees	306	0	0
The Case of prints sold on the 14th instant for... ... ... "	550	8	0
	856	8	0
Deduct Auctioner's Commission @ 5 per cent... ... ... "	42	13	0
Amount realised... "	813	11	0

or 115 per cent below the value assigned by the Collector of Sea Customs.

The Collector's letter marked Q shews we received for the prints... ... "	760	0	0
" " " T " Watches... "	390	7	2
"	1150	7	2
Amount realized at Sales... "	813	11	0
Loss to Government Rupees...	336	12	2

So long as the Goods remained unsold, there was a semblance of right on the part of the Collector ; but we consider the result of their sale most indubitably proves that our complaint against the Collector's arbitrary, vexatious, and unnecessary proceedings, was well founded ; and we trust Government will call on the Collector for a Report of the Sales, and verify the above Statement ; and then pass such an Order as may prevent the Public for the future from being liable to similar annoyance at the will of the Collector of Sea Customs.

[redacted] wherein the Board, although [illegible] pass the Goods, still hold the Collector blameless of any intention to give us annoyance ; basing their opinion on the simple supposition that our valuation of the Goods was incorrect and giving power to the Collector to retain them, inasmuch as they were undervalued more than 30 per cent.

We were all along satisfied that the valuation we set on the Goods was rather above than under, and we took the precaution to point * this out in the strongest manner, both to the Collector and the Board of Revenue ; but as an acknowledgment of the correctness of this view would have been tantamount to a condemnation of the Collector's proceedings the Board agreed with Mr. Underwood that the Goods were undervalued.

* para 5 letter marked H
" 4 " " O
" 9 " " V

Our valuation for the Watches was Rupees 411 but the Collector declared them considerably undervalued in letter marked G. ; so much so that he kept them with the view to confiscation, he must therefore have considered them undervalued more than 30 per cent, but for the sake of shewing that the Collector had no grounds for assuming them to be so undervalued we will suppose them to have been 30 per cent undervalued.

The 20 Watches then according to the Custom House valuation... ... Rs.	590	0	0
Para 4 of letter marked O shews that the Collector valued the Case of Prints which he retained on behalf of Government... ... ... "	1150	0	0
Total Rupees	1740	0	0

Rev. 1859 Dept.
Pris of Govt 1st July.

No. 1166

From Messrs J. Desouza
Cammiade & Co.

Dated 23 June 1859.
Rec'd 23
From the Secy to the Bd of Rev 2d
Aug 59 to No 1487 Inc.
Submitting corres-
pondence regarding the
conduct of the Collector on
their passing Goods through
the Custom House and
requesting that the
order that the Govt may
pass, may be placed
together with the corres-
pondence on the Editors
Tables so that the reparation
they may receive may be
made public.

No. 860. 28th June 1859.
Letter and Enclosures

No. 860.

Referred to the Board
of Revenue for full and early
report, both as to the legality
and the judiciousness of the
Proceedings of the Collector of
Sea Customs.

2 It would appear from
the statements in this petition
that the result of those pro-
ceedings has been a considera-
able loss to Government, while
they have certainly been
very harassing to a respect-
able Mercantile Firm.

Forbes Sec. Govt
2 June 1859.

Copies to Bd of Rev. Dispt 28.
with 6 Copies of the petition
& 2 of Encls.

N 1445.

C25 1 dum