

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	<i>900</i>	Press Mis.
Dated	<i>8th July</i>	<i>1887.</i>

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
from 2d to 3th July 1859.*

No. 55. Read the following Extract from the Proceedings of the Board of Revenue, dated 17th June 1859, No. 2313.

In Cons. 19th May 1859, No. 2273. In Extract Minutes Consultation, dated 18th May 1859, R. D., No. 685, Government directed, the Public
In Cons. 30th May 1857, No. 2037. Stores should continue to be charged with customs duties, in the manner prescribed in Extract Minutes Consultation 29th May 1857, R. D., No. 512, and instructed the Board to arrange, with the Accountant General, the exact mode of procedure, to be adopted by the Collector of Sea Customs.
2427, From Acct. Genl. 27th in Cons. 30th May 1859. 2. The Accountant General has now informed the Board that, the Government of India have, very recently, directed the discontinuance of the system of charging nominal duty on public stores, and the Collector of Sea Customs requests instructions as to the course he is here-
2506, From Collr. 1st in Cons. 1st June 1859.

after to adopt in regard to,

1st. Arrack imported by the Commissariat Department;

2nd. Arrack imported for that Department by contractors resident in Madras;

3rd. Dutiable goods purchased by that Department, out of Bond or while still in the Customs House premises.

2668, F. Acct. Genl. 9th in Cons. 9th June 1859.

3. In a later letter the Accountant General states that the decision of the Supreme Government applies only to "Government *Europe* Stores imported or exported by Government," but he adds that the object is to do away with the nominal entries of duties consequent on the orders of Government in Extract Minutes Consultation 29th May 1857, No. 512, R. D., which orders the Board remark apply not only to "Europe" but to *all* Government stores.

4. It seems to the Board that the spirit of the order of the Supreme Government communicated by the Accountant General, precludes duty being levied, or charged in account, in any of the cases put by the Collector, for in all of them the levy or charge is really nominal. It is in fact Government charging and paying itself in different departments.

5. Under this system, Government may not have the same ready means of judging of the cost of stores, procured by public departments, in comparison with the price of similar articles, in the market, and, occasionally, the Commissariat contracts may be higher than they should be, considering the exemption from duty. But it is the province of the Commissary General to guard against the latter consequence, and his knowledge of current prices and the prevailing rates of duty enable him to protect the interests of Government.

In Cons. 30th May 1857, No. 2037. 6. This course will certainly affect the amount of Customs revenue, but this will be nominal only, as what is thus lost by one department is gained by another.

7. The Customs returns shew the quantity and official value of all articles imported, and the Collector can easily state, in his annual Report, what amount of Revenue, really due to his department, does not appear in his statements, owing to the exemption of Government stores. This will be sufficient for all purposes of comparison.

In Cons. 19th May 1859, No. 2273. 8. Resolved that a copy of these Proceedings be submitted to Government with reference to Extract Minutes Consultation 18th May 1859, R. D., No. 685.

(A true Extract.)

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

*of goods purchased in Bond
The Board will therefore instruct*

*Proceedings of the Madras Government, Revenue Department,
from 2d to 8th July 1859.*

No. 56.

ORDER THEREON, 7th July 1859, No. 900.

The Government concur with the Board of Revenue in their opinion that the orders of the Government of India conveyed to the Accountant General of this Presidency in their Secretary Mr. Lushington's letter dated 25th March 1859, preclude the charge of nominal duty on Government stores of all kinds and whether imported on account of Government or purchased in Bond. The Board will therefore instruct the Collector of Sea Customs to pass Commissariat stores free of duty in all the three cases mentioned in his letter dated 1st June 1859.

2. It however appears to Government desirable that a register should be kept in the Sea Custom House showing the duty leviable on all Government stores. The Board of Revenue will prepare a form for the purpose. An abstract of the register should accompany the Board's annual Revenue report to show the amount of duty not levied on dutiable goods actually imported.

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

N^o 900.

*Proceedings of the Madras Government
Under date the 7th July 1859.*

I read the following

*Proceedings of the Board
of Revenue.*

(Here enter 17th June 1859 S^o 2513)

*The Government
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that the orders of the
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veyed to the Accountant
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in their Secretary Mr.
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25th March 1859 preclude
the charge of nominal
duty on Government
stores of all kinds and whe-
ther imported on account
of Gov or purchased in Bond.
The Board will therefore*

*Vide Finl. Pros of Govt
a/19th May/59 S^o 287.*

the
Collector of Sea Customs
to pass ~~free of duty~~ ^{free of duty} Com-
municat^{ions} Stores, in all
the three cases men-
tioned in his letter dated
1st June 1859.

2 It however ap-
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be kept in the Sea cus-
tomhouse showing the
duty leviable on all
Gov^t Stores. The Board
of Revenue will ~~be good~~
~~enough to prepare a~~
form for the purpose,
and submit it for the
approval of Gov^t at an
~~early date~~. An abstract
of the register should
accompany the Board's
annual Revenue Report
to show the amount of
duty not levied on du-
-tiable goods actually
imported

imported -

5 Copies to the B^d of Revenue Draft 8th

[Signature]

Revenue 1859-29th
May 29th 85 July.

18900.

Pro: of the chain of gold.
By J. W. D. July 189.

Depositing the Board
to instruct the Collector
of the Customs to pay for
Commisariat stores free
of duty in all the three
cases mentioned in his
letter of the 1st June 1859
and to prepare a form
for a Register to be kept
in the Sea Customs House
showing the duty payable
in all ports where -