

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

|                 |                          |
|-----------------|--------------------------|
| G.O. No. 638    | Press<br><del>Mis.</del> |
| 67-68           |                          |
| Dated 26-4-1860 |                          |

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
for the month of April 1860.*

No. 67. Read the following Proceedings of the Board of Revenue, dated 29th March 1860.  
No. 1,587 :—

Read letter from the Chief Engineer, dated 20th January 1860, No. 9,397.

(In Con. 21st January 1860, No. 291.)

Read also letters from the Collector of Sea Customs, Madras, dated 23rd February and 15th March 1860, Nos. 116 and 173.

(In Cons. 23rd February and 15th March 1860, Nos. 844 and 1,196.)

In the correspondence above recorded, two applications for remission of Customs Duty on Military Uniforms and Apparel are made for the orders of the Board.

2. 1. Captain Carpendale of the Engineers claims refund of the duty at 20 per cent. levied on Apparel and Military Appointments, which he brought from England in July last. These articles had not been actually worn but were for personal use, and refund is claimed under the Customs Rule noted in the margin.

“Articles of Passengers’ baggage allowed to pass free of duty on importation”  
“Apparel in use”  
“Army and Naval Officers’ appointments for personal use.”—Almanac page 181. 1860.

3. The Customs-House interpretation of the words “*in use*” is Apparel which has been actually worn or used, to the exclusion of articles intended for future use in this country. The definition is certainly strict, but liability to duty is the rule, and exemption cannot be claimed as a right for articles intended for future use, merely because the owner brings them with him.

4. Military Equipments, forming part of a passenger’s baggage and declared for personal use, are, however, free under the Rule above quoted, whether they have been worn or not.

5. The Collector meets this application by declaring the Rule and in fact all the Rules granting exemption from duty, to have been abrogated, as a matter of course, by the enactment of Act VII of 1859. This founded on an opinion expressed by the Lieutenant-Governor of Bengal, on a reference made to him by the Calcutta Board of Revenue as to the freedom from duty of Spices certified to be the produce of British possessions.

6. Whatever weight may be attached to this opinion, it must be remembered that the Rules of the Madras Customs House were passed by the Madras Government under Section 68 Act VI of 1844, which remains in full force, and that the public may reasonably demur to their being set aside without the sanction of Government, or direct warrant in the new Act.

7. The Board, therefore, resolve to submit the question for the Orders of Government.

8. II. Colonel Brice of the Artillery similarly claims refund of duty levied on Military equipments imported by him from England.

9. Inconsistent as it may appear, the Customs Rules do not allow freedom from duty for such articles when imported, as is done when they form part of a passenger’s baggage. When an Officer brings them with him they are free; when he has them sent to him they are liable to duty.

10. The Board learn from the public prints that it is the intention of the Supreme Government in the new Customs Laws which are about to be enacted, specially to exempt Uniforms, &c. from taxation.

11. In the propriety of this course the Board entirely agree. Not only are Military Equipments expensive, but their use is compulsory and enforced for public reasons. It is but fair, therefore, that the State should not tax their use.

12. The cases now submitted will not, however, be affected by this intended boon, and in submitting them for the Orders of Government, the Board recommend that refund of duty may be specially allowed for the reasons given in paragraph 11.

13. The Board request that the Collector will expedite the preparation of the Memorandum (already called for) of the alterations rendered necessary in the Customs Rules by the new Act.

(A true Extract.)

(Signed) J. D. SIM, Secretary.

*Proceedings of the Madras Government, Revenue Department,  
for the month of April 1860.*

No. 68.

ORDER THEREON, 26th April 1860, No. 633.

The Board of Revenue submit for the Orders of Government two applications, being from Captain Carpendale of the Engineers and Colonel Brice of the Artillery, for remission of Customs Duty on Military Uniforms and Appointments brought from England for their own personal use.

2. Act X of 1860 deprives this Government of authority in cases of this kind, and the Governor in Council can only refer both Officers to the appeal, given to them by the third clause of that Act, from the decision of the Collector of Sea Customs to the Secretary to the Government of India in the Revenue Department.

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

IN CON. 15TH MARCH 1860, No. 1196.

From W. E. UNDERWOOD, Esq., Collector of SEA CUSTOMS,

dated Madras, 15th March 1860, No. 173.

I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue, dated 9th March 1860, No. 1210, referring to the

Letter from the Secretary to the Government of Bengal, dated 20th May 1859, forwarded with letter to the Board of Revenue, dated 11th July 1859, No. 330.

rule quoted by Captain Carpendale. The proceedings of the Supreme Government disposed of this rule by annulling it:—"The Lieutenant Governor can have

"no doubt that all exemptions from the old law fell to the ground when the new law came into  
"force."

Exd. J. Tulloch.

IN CON. 23RD FEBRUARY 1860, No. 844.  
From W. E. UNDERWOOD, Esq., Collector of SEA CUSTOMS,

dated Madras, 23rd February 1860, No. 116.

\* Forwarded with Board's Proceedings,  
dated 27th January 1860, No. 471.  
Fort St. George Gazette 1851, page 683.

I have the honor, with reference to Captain Carpendale's letter\* to observe that the "property and equipments" of the officers of a Regiment are to be charged with the same duties as similar articles imported for sale.

† Boards Proceedings 21st August 1857,  
No. 2776.  
‡ Board's Proceedings, 17th December  
1857, No. 4538.

2. The order of Government, passed on two occasions, direct that no baggage is to pass without examination, and that no distinction is to be made in favor of officers' baggage.

"The property and equipments of the officers of a Regiment individually or collectively when imported, are to be chargeable with the same duties as similar articles provided in the way of trade for sale."

3. The Board will find on reference to the order above quoted, at page 683 of the Government Gazette, that "uniforms and military equipments for personal use but not already worn," are liable to duty.

Letter to Board of Revenue, No. 545, paragraph 7.

4. On the 25th October last, the Collector suggested that "Government should allow officers' uniforms and equipments to pass free of duty."

\* Letter from Board of Revenue, 11th January  
1860, No. 145, paragraph 5.

5. The Board of Revenue\* observed in reply "your recommendation regarding officers' uniforms, &c., should have been separately submitted."

6. I have the honor to enclose an application from Colonel E. Brice, Artillery, on the same subject.

ENC. 1.

From MESSRS. PARRY AND CO., MADRAS,  
To W. E. UNDERWOOD, Esq., Collector of SEA CUSTOMS,

dated Madras, 16th February 1860.

We have the honor to enclose copy of a letter to our address from Colonel E. Brice, Artillery, and should it not be in your power to comply with the Colonel's request for a refund of the duty, we beg you will have the goodness to refer the application to the Board of Revenue for their decision.

From LIEUT. COLONEL E. BRICE, Horse Artillery.  
To MESSRS. PARRY AND CO., MADRAS,

dated Bangalore, 13th February 1860.

With reference to the amount of duty charged and paid by you in July last, Rupees 198, for a case of Regimental uniform forwarded by Messrs. Buckmaster and Co., I shall feel obliged by your referring the question to the Collector of Sea Customs (and eventually if necessary to the Board of Revenue,) with a view of his remitting the enhanced duty charged thereon, as I cannot for a moment imagine, that it is the intention of Government to charge the enhanced duty from 5 to 20 per cent. on articles of Regimental uniform which they compel their officers to provide themselves with.

I would beg to point out that this uniform was procured by me consequent on a recent change made by Government, assimilating the uniform to that of the Royal Horse Artillery.

Again, the circumstance of levying duty on the invoice is altogether unjust as regards made up articles of uniform, for I imagine it is almost needless on my part to point out that no two tailors charge alike.

I have now before me the charges of four different firms which vary for the same articles of uniform from upwards of £100 to 76£. Surely after this it would not be unreasonable to ask that duty should be levied merely on the materials employed and irrespective of the charges for making up the uniform.

I trust you will kindly excuse the trouble I am entailing on you and believe me.

(True Copy.)

(Signed) PARRY AND CO.

(True Copies.)

(Signed) W. E. UNDERWOOD,  
Collector of Sea Customs.

Exd. J. Tulloch.

Letter from the  
Collector of Sea Customs  
to the Secretary to the Board  
of Revenue dated 15th  
March 1860 No 173, regarding  
the rule quoted by  
Captain Carpendale.

Enclosure No. 1 in  
Proceedings of the Board  
of Revenue to the Secretary  
to Government No 20 of 11  
dated 29th March 1860  
No 1587.

Pdgo/ko

67-68

39-14-60

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th March 1860.

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(In Con. 21st January 1860, No. 291.)

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on apparel and Military appointments, which he brought from England in July last. These articles had not been actually worn but were for personal use, and refund is claimed under the Customs Rule noted in the margin.

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"Apparel in use \* \* \* \* \*"  
"Army and Naval Officers' appointments for personal use."—Almanac page 181, 1860.

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8. II. Colonel Brice of the Artillery similarly claims refund of duty levied on Military equipments imported by him from England.

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(A true Extract.)

*J. D. Bourdillon*  
Secretary.

To J. D. BOURDILLON, Esq., Secretary to Government, R. D.

Copy to Collector of Sea Customs, Madras.

Ed. J. Wright.

*Enclosure 12 in  
Proceedings of the Board  
of Revenue to the Secretary  
to Government (No. 844)  
dated 29th March 1860  
No. 1587.*

*Letter from the  
Collector of Sea Customs  
to the Secretary to the Board  
of Revenue dated 23rd Feb  
1860 (No. 116 regarding  
remission of Customs duty  
on Military uniforms  
and apparel).*

67-68

Board of Trustees

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6 Encls.  
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orders corresponding with  
the Chief Comptroller and the  
Collector of Sea Customs  
shades on the subject  
of two applications for  
remission of Customs  
Duty on Military Uniforms  
and Apparel and accor-  
mending that payment  
of duty may be specially  
allowed for the uniforms  
without mention.

Ms. B. 1. 6. 7. 6. 6. 8.

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With an order  
of \$6.58 - 26 April

Ms. A. 9. 2. 638

*The Board of Directors and*

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 Prince of the nobility for some years and  
 study in England. He formed a capital and  
 brought from England for the same purpose  
 was.

2. Vol. 8 of 100 expresses the kind of liberty and justice of this kind, which we are bound to demand, not only upon the oppressed, but also upon the oppressor. It is not only a right, but a duty, to demand that the oppressed be treated as men, and not as beasts. It is not only a right, but a duty, to demand that the oppressor be treated as a man, and not as a beast. It is not only a right, but a duty, to demand that the oppressed be treated as men, and not as beasts. It is not only a right, but a duty, to demand that the oppressor be treated as a man, and not as a beast.

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 27th of Decr 26. April 1840.

11. *Chrysomelids* *Chrysomelids*  
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