1406/RH/87

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M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1097A-1098 Press ~~Mis.~~

30-31

Dated 3—7—1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 3rd July 1860.

No. 30. Read the following leter from W. HAMILTON CRAKE, Esq., Acting Chairman of the Chamber of Commerce, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 30th June 1860:—

1. I have the honor by desire of the Madras Chamber of Commerce to acknowledge the receipt of an Extract from the Proceedings of Government, Revenue Department, dated 26th May 1860, No. 860, forwarding copies of the correspondence with the Government of India, and the Board of Revenue, respecting the proposed new Tariff valuations for all India, together with a copy of the latter document,* and an intimation that any remarks which the Chamber may have to offer on the subject, will be forwarded for the consideration of the Government of India.

* *Herewith returned.*

2. The proposed Tariff was forwarded to the Madras Government by the Government of India, on the 12th December last, and was by the former referred to the local Board of Revenue on the 5th of January, present year. It was reported upon by that body on the 11th May, and was returned by this Government to the Government of India on the 18th idem, as "approved."

3. During the five months this important subject was under consideration, it does not appear to have occurred to Government, that it would be desirable to consult the mercantile community upon a subject so deeply affecting their interests, and the interests of those they represent.

4. I am directed to point out, that on all previous occasions of a revision of the Tariff, the Government have afforded the Chamber an opportunity of making any suggestions on the subject,—but in the present instance, the Chamber only learnt by accident, that the matter had been referred to the Board of Revenue; on application being made, the Chamber was informed, that the Tariff had already been approved of, and forwarded to the Government of India.

5. The Chamber cannot but contrast this apparent want of consideration for the mercantile interests of this Presidency with the conduct of the Bombay Government in the same matter. In that Presidency, the Government has appointed a numerous Committee of Merchants and others, with the Collector of Sea Customs as Chairman, to consider and report upon the whole subject.

6. Although the Chamber fears that any remarks it may now offer will be of little avail, looking to the interval that has elapsed since Government returned the Tariff to Calcutta with their approval, I am desired to submit the following observations upon the most important items connected with the Import Tariff, viz., the great staples "*Yarns*," "*Piece Goods*," and "*Metals*," and to annex a list of all the articles, the valuations of which are proposed to be increased, with such remarks as appear called for in the case of each item.

"*Cotton Yarn.*"—By far the larger portion of our import of this article consists of No. 40s. and by taking this number, we may fairly estimate the effect of the increased valuations upon the whole import of Twist.

The present valuation of No. 40s. is 3 Annas 5 Pice per Morah, and it is proposed to increase it to 4 Annas 6 Pice per Morah, the latter valuation being equal to Rupees 2-13 per bundle of 5 lbs., in Bond, a duty of ten per cent. upon this valuation equals Rupees 0-4-6 per bundle, making the Tariff valuation of duty paid No. 40s. *Rupees* 3-1-6 per bundle, a valuation far in excess of the average price of this number.

From the importance of the Calcutta market the prices of Twist there, regulates the value of Yarn in this; and we find on a reference to the records of the Calcutta market that the value of ordinary 40s. has been in the stated years as follows:—

In 1854—4 Annas per Morah or Rupees 2 8 0 per 5 lb. Bundle.
,, 1855—3 do. 10 Pice do. ,, 2 6 4 do.
,, 1856—4 do. do. ,, 2 8 0 do.
,, 1857—was a year of great fluctuation, and consequently no fair average can be struck.
,, 1858—prices ranged from 4 Annas to 5 Annas and 6 Pice per Morah, or Rupees 2-8 to 3-7 per bundle.
,, 1859—was a year of unexampled high prices, and it would be unjust to take it as a guide in fixing the future valuation of the article.

The Chamber proposes that the value be fixed at 4 Annas, instead of 4 Annas 6 Pice per Morah, equal to Rupees 2-8 per 5 lb. bundle, which, with 10 per cent. duty would bring the value up to Rupees 2-12 per bundle, a fair average price.

On the higher counts of Yarn the new rates tell still more heavily; for instance, the proposed value for 60s. would make them *Rupees* 4-2 8 per bundle, whilst during the years 1854, 55, 56 and the greater part of 57, they never exceeded 3 Annas 8 Pice per Morah, say *Rupees* 3-7-0 per bundle for the best quality, and they often were considerably under that figure. Should the new Tariff be carried out, the Chamber cannot but believe that the import of this description of Twist will be considerably interfered with, the Madras price of the higher counts has rarely reached the proposed high rate of valuation.

"*Colored Twist.*"—Although the increase in the valuations of these Yarns is considerable, the Chamber does not consider them excessive, taking the average value of the past five years, and they do not propose any reduction from the new Tariff.

"*Cotton Piece Goods.*"—White Long Cloth and Shirtings, the valuation is raised from 1 Anna 8 Pice to 2 Annas 4 Pice per yard, say from Rupees 4-2-8 to Rupees 5-13-4 per piece. This increase will be seriously felt at Madras, where the bulk of the importations of white Shirtings is of 60 and 66, Reed cloths, and upwards, the Chamber would recommend that the new valuation be reduced to 2 Annas 2 Pice per yard, or Rupees 5-6-8 per piece.

"*Grey Shirtings.*"—It is proposed to increase the valuation of Grey goods from 1 Anna to 2 Annas 1 Pie per yard, or more than 100 per cent. on their present valuation. This would bring the price of a piece of 40 yards to Rupees 5-3-4 per piece, far beyond the average obtained for the ordinary description of Grey Shirtings, weighing from 6½ to 7½ pounds, which form the largest portion of the imports into this country.

In 1854, the price ranged in Calcutta from Rupees 3- 6 to Rupees 4- 2 per piece.
,, 1855, do. ,, ,, 3- 8 to ,, 4- 4 do.
,, 1856, do. ,, ,, 3- 6 to ,, 4- 3 do.
,, 1857, do. ,, ,, 3-15 to ,, 4-12 for 7 lb. Shirtings.
,, 1858, prices fluctuated very considerably.
,, 1859, was a year of unexampled high prices.

The Chamber proposes that the valuation should be 1 Anna 9 Pice per yard, or Rupees 4-6 per piece, this with 10 per cent. duty added would come to Rupees 4-13, a very full price.

"*Madapollams.*"—White are proposed to be increased from Rupees 2-4 to Rupees 2-8 per piece, and Grey from Rupees 1-10 to Rupees 2-4 per piece. The Chamber consider the old valuation of white Madapollams should be maintained, and that of Grey fixed at Rupees 1-14, which represent their fair average value in bond.

"*Jaconets.*"—It is proposed to subject these goods to a much higher valuation than in the opinion of the Chamber they are calculated to bear, viz., for white from Rupees 2-8 to Rupees 3-4, and for Grey from Rupees 1-10 to Rupees 2-4 per piece. So far as the Camber can judge from the publised Returns of sales in Madras and Calcutta during the past five years, Grey Jaconets of ordinary coarse quality, such as form by far the largest portion of those imported, have brought from Rupees 1-2 up to Rupees 2-2 per piece, duty paid; they are, therefore, of opinion, that it would be unjust to fix the higher value of Rupees 1-14 per piece for Grey, which, with duty added would require a price of Rupees 2-1 to net the valuation, or within an Anna of the extreme average mentioned above. White Jaconets have almost disappeared from our market, and there will be still less inducement to import them if increased duties are levied; the Chamber would, therefore, strongly recommend that the old rate be maintained.

The Chamber has proposed certain modifications in the valuation of other articles of Piece Goods, such as Cambrics, Mulls, Muslins, Lappets, &c., which do not, however, call for special notice.

"*Metals.*"—The Chamber regrets to find it is proposed to increase the valuation of nearly every description of Metal imported into this country, as they consider, not only, that the present values are sufficiently high, but that the levy of a heavy duty on rough articles intended to be worked up into various manufactures, is contrary to the principle which should regulate fiscal imposts, and is calculated to act most injuriously on the interests both of the European trader and the Native handicraftsman. The present valuations appear to the Chamber to represent the verage value of the several Metals in bond, and as such it recommends their being maintained.

In all their remarks on the proposed Tariff, the Chamber has had in view the value of the several articles in bond, and not the market value, which of course includes the import duty; as it cannot be intended to adopt the latter, since that would be tantamount to the levy of duty upon duty. It must also be borne in mind that the wholesale quotation of every article is subject to a discount of 2¼ per cent.

Its attention has been drawn to the inconsistency of placing a Tariffvaluation upon "*Patent fuel,*" apparently with the intention of levying a duty on it, while Coal and Coke are imported free; it occurs in the old as well as in the new Tariff, but no duty has hitherto been levied, and the Chamber would recommend its being expunged from the latter.

In conclusion, the Chamber observes that the present Tariff valuations are in some instances below the average market rate, and they have suggested such an increase in each particular item as they considered it could fairly bear.

The same difficulty and confusion in the Weights and Measures employed; that existed in the old Tariff of valuations, are perpetuated in the new one.

List of Articles the valuation of which has been increased.

Articles.	Per	New valuation.	Old valuation.	Remarks.
		RS. A. P.	RS. A. P.	
Aloes	Maund.	12 0 0	9 0 0	
Almonds	do.	12 0 0	6 0 0	Increase considered excessive.
Aloe wood	Seer.	5 0 0	3 0 0	
Ambergris	Tola.	6 0 0	5 0 0	
Antimony	Maund.	10 8 0	10 0 0	May stand.
Bark	do.	10 0 0	7 0 0	Excessive.
Bedannah	do.	30 0 0	28 0 0	
Betel Nut	do.	3 4 0	3 0 0	May stand.
Blacking, qts	Dozen.	4 8 0	3 0 0	
Bottles, Pints	100.	7 8 0	6 8 0	Say Rupees 4.
Do. Soda water	do.	8 0 0	6 0 0	,, ,, 5.
Brimstone, Crude	Maund.	3 8 0	2 8 0	,, ,, 7.
Candles	lb.	0 9 0	0 8 0	,, ,, 3.
Canvas	Bolt.	17 8 0	15 0 0	May stand.
Cassia	Maund.	35 0 0	22 0 0	Say Rupees 16.
Cheese	lb.	0 9 0	0 8 0	Excessive.
Cocoanuts	1,000.	25 0 0	16 0 0	May stand.
Do. Kernel	Maund.	7 0 0	4 4 0	Excessive.
Coffee-Gulph	do.	22 0 0	17 0 0	Do.
Do. other places	do.	18 0 0	10 0 0	Say Rupees 20.
Coir	do.	7 0 0	5 0 0	,, ,, 15.
Do. Rope	do.	8 0 0	7 0 0	May stand.
China Preserves	Box.	9 0 0	7 8 0	
Cordage, Manilla	Cwt.	17 0 0	15 0 0	Say Rupees 8.
Cotton Mule Twist	Morah.	0 4 6	0 3 5	May stand.
Do. Foreign, Turkey red	lb.	1 7 0	1 3 0	Say 4 Annas, (see Note.)
Do. British, do. do.	do.	1 6 0	1 2 0	
Do. Orange red, &c.	do.	0 12 0	0 9 6	May stand.
Cotton Sewing Thread	do.	1 0 0	0 12 0	
Do. do. in reels	Dozen.	0 4 0	0 3 0	One Rupee is too high and say 14 Annas.
Cowries	Maund.	5 0 0	3 0 0	
Cubebs	do.	38 0 0	25 0 0	Excessive.
Cummin seed	do.	9 0 0	8 0 0	
Currants	lb.	0 5 0	0 4 0	May stand.

Dates	Maund.	5 8 0	5 0 0	
Do. in bag	do.	3 0 0	2 0 0	May stand.
Do. dry	do.	5 0 0	3 0 0	
Elephants' teeth	do.	140 0 0	110 0 0	Excessive.
Figs	lb.	0 6 0	0 4 0	
Fish Man	Maund.	70 0 0	50 0 0	Do.
Flour, Cape	Barrel.	45 0 0	20 0 0	Do. say Rupees 30.
Do. in sacks	200 lbs.	45 0 0	12 0 0	Do.
Do. Australian	Barrel.	20 0 0	... ...	
Do. American	do.	25 0 0	12 0 0	Do. say Rupees 20.
Galangal	Maund.	7 8 0	3 8 0	Do.
Gambier	do.	6 0 0	4 0 0	Do.
Ghee	do.	15 0 0	14 0 0	May stand.
Glass, Crown	100 feet.	7 0 0	5 0 0	Say Rupees 6.
Gum, copal	Maund.	55 0 0	50 0 0	
Do. Arabic	do.	12 0 0	11 0 0	
Do. Myrrh	do.	15 0 0	12 0 0	May stand.
Gunpowder, Cannon	lb.	0 5 0	0 3 0	
Moraco Skins	Skin.	1 8 0	1 4 0	
Nutmegs, wild	Maund.	10 0 0	7 0 0	Excessive.
Ochre, red and yellow	do.	2 8 0	1 0 0	Do.
Oil, Cocoanut	do.	10 0 0	9 0 0	May stand.
Do. Turpentine	Gallon.	1 12 0	1 8 0	
Do. Earth	Maund.	8 0 0	5 0 0	Say Rupees 6-8.
Do. Teel	do.	8 0 0	6 0 0	,, ,, 7-0.
Do. Koiapotic	Bottle.	2 4 0	2 0 0	May stand.
Paints	lb.	0 2 0	0 1 6	Do.
Pepper, black	Maund.	10 0 0	8 8 0	Say Rupees 9
Do. white	do.	18 0 0	15 0 0	,, ,, 16-8.
Pitch, Europe	Barrel.	12 0 0	9 0 0	Excessive.
Do. American	do.	7 0 0	4 8 0	Do.
Do. Coal	do.	7 0 0	4 0 0	Do.
Rattans	Maund.	4 0 0	2 12 0	Excessive
Red Lead	do.	10 0 0	9 0 0	May stand.
Rosin	Barrel.	7 0 0	4 8 0	Excessive.
Saffron	Seer.	35 0 0	22 8 0	Do.
Sago	Maund.	4 8 0	4 0 0	May stand.
Sandal wood	do.	16 0 0	13 0 0	Say Rupees 15.
Sapan wood	do.	3 8 0	2 4 0	,, ,, 3.
Stick Lac	do.	10 0 0	8 0 0	May stand.
Sanchal	do.	5 0 0	4 0 0	

List of Articles the valuation of which has been increased.

Articles.	Per	New valuation.	Old valuation.	Remarks.
		RS. A. P.	RS. A. P.	
Tar, Swedish	Barrel.	14 0 0	13 0 0	May stand.
Do. American	do.	9 0 0	7 0 0	
Do. Coal	do.	8 0 0	6 0 0	
Tea, value 4 Annas	lb.	0 3 0	ad-valorem.	The proposed duties appear excessive with reference both to the former scale of duties here and that levied in England. We would propose 4 Annas per lb. on black and 6 Annas per lb. on green, which would be nearly double the present duties.
Do. do. 8 do.	do.	0 6 0		
Do. do. above do.	do.	1 0 0		
Tortise Shell	Seer.	25 0 0	14 0 0	Excessive.
Turpentine	Barrel.	13 0 0	10 0 0	
Turmeric	Maund.	2 8 0	1 8 0	
Verdigris	do.	60 0 0	40 0 0	
Vinegar	Gallon.	0 14 0	0 7 0	
Wax	Maund.	40 0 0	35 0 0	May stand.
White Lead	do.	11 0 0	10 0 0	
Bacon	lb.	0 9 0	0 8 0	
Hams	do.	0 9 0	0 8 0	
Tongues	Keg.	10 0 0	9 0 0	Do.
Bird shot	Bag.	4 8 0	3 8 0	
Brass, old	Maund.	26 0 0	25 0 0	
Do. Leaf China	100 bundle.	100 0 0	90 0 0	
Copper sheet, &c.	fy. Maund.	42 0 0	38 0 0	
Do. Bolt	do.	45 0 0	38 0 0	In Metals generally the Committee cannot recommend any increase upon the old valuations which appear to them, to represent the average value in bond.
Do. Nails	do.	40 0 0	38 0 0	
Do. Tiles, Ingots, &c.	do.	41 0 0	36 0 0	
Do. Japan	Maund.	42 0 0	36 0 0	
Do. Pigs and Slabs	fy. do.	38 0 0	30 0 0	
Do. do. (old)	do.	40 0 0	33 0 0	
China Cash	do.	22 0 0	18 0 0	
Iron, Flat, &c.	do.	3 10 0	3 0 0	
Do. Rod	Maund.	4 0 0	3 8 0	
Do. Nail Rod	do.	3 11 0	3 0 0	
Iron Hoop, Plate and Sheet	Maund.	4 10 0	4 0 0	
Iron, Pig	do.	1 12 0	1 4 0	
Lead, Pig	fy. do.	8 2 0	7 8 0	
Do. Sheet	do. do.	9 10 0	7 8 0	
Do. Thin do.	Cwt.	30 0 0	10 0 0	
Patent Metal Sheathing	Maund.	35 0 0	33 0 0	
Quicksilver	Seer.	2 1 0	2 0 0	
Speter Nails	Maund.	15 0 0	13 0 0	
Do. Plate, &c.	fy do.	10 0 0	7 8 0	
Steel, Swedish	do. do.	8 8 0	7 0 0	
Tin block	do. do.	39 12 0	30 0 0	
Do. Plates	Box.	17 11 0	13 0 0	
Long Cloth and Shirtings, white	Yard.	0 2 4	0 1 8	Say.
Do. do. grey	do.	0 2 1	0 1 0	Say Annas 1-9, (see Note.)
Brocade, Grey	do.	0 2 6	0 2 2	
Madapollams, white	Piece.	2 8 0	2 4 0	Say Rupees 2- 4.
Do. grey	do.	2 4 0	1 10 0	,, ,, 1-14.
Cambrics, white	do.	2 12 0	2 4 0	,, ,, 2- 0.
Do. grey	do.	2 4 0	1 10 0	,, ,, 1-12.
Mulls and Mediums, white	do.	3 0 0	2 2 0	,, ,, 2- 8.
Do. do. grey	do.	1 10 0	1 8 0	
Jaconets, white	do.	3 4 0	2 8 0	Say Rupees 2-12.
Do. grey	do.	2 4 0	1 10 0	,, ,, 1-12.
Lappets	do.	2 8 0	1 10 0	,, ,, 2- 0.
Lenoes, checked	do.	2 4 0	1 8 0	,, ,, 2- 0.
Book Muslin	do.	2 0 0	1 4 0	,, ,, 1-12.
Dhooties and Sarees	Pair.	3 0 0	2 0 0	
Do. Printed borders	do.	2 4 0	1 4 0	
Scarfs	Each.	0 8 0	0 7 0	
Do. Dacca pattern	do.	2 4 0	1 12 0	
Twilled, Shirtings	Yard.	0 2 0	0 1 0	
Pocket Handkerchieves	1 Dozen.	2 0 0	1 12 0	Let old rate stand.
Scotch Cambric	Piece.	3 0 0	1 12 0	
Quilting, white and colored	Yard.	0 10 0	0 7 0	Say Annas 8-6.
Colored sewed and Lappets	Pair.	2 8 0	2 0 0	
Chintz and Prints	Piece.	4 0 0	3 0 0	
Twills	do.	4 0 0	3 4 0	
Colored Book Muslin	do.	2 8 0	1 8 0	Say Rupees 2.
Cotton Velvet	Yard.	0 7 0	0 6 0	
Ginghams	do.	0 4 6	0 3 0	

List of Articles the valuation of which has been increased.

Articles.	Per	New valuation.	Old valuation.	Remarks.
		RS. A. P.	RS. A. P.	
Plaits and Bengal stripes	Piece.	2 4 0	1 12 0	
Printed Muslin	Yard.	0 4 6	0 3 6	Say Annas 4-0.
T. R. Chintz and Prints	do.	0 4 9	0 4 6	} Prohibiting as regards Glasgow dyes.
T. R. Cambric Twills...	do.	0 4 0	0 3 9	
T. R. Cambric, above 32 inches..	do.	0 6 0	0 5 0	Old valuation stand.
Ticken	Piece.	0 3 0	0 2 9	
T. R. Mulls	do.	5 4 0	4 12 0	Say Rupees 5.
Do. Jaconets	do.	5 6 0	4 12 0	,, ,, 5.
Do. Printed Mulls	do.	5 12 0	5 0 0	,, ,, 5 8.
Do. Sarees	do.	2 4 0	1 12 0	
Do. Scarfs	do.	1 2 0	1 0 0	
Colored Cambric	do.	3 8 0	3 0 0	
Printed Corahs	do.	14 0 0	4 0 0	
Drill, American	Yard.	0 3 4	0 2 4	
Jean...	do.	0 3 9	0 2 9	
Sheeting	do.	0 2 6	0 2 0	
Flannel	do.	0 4 6	0 3 0	
Velvet, Foreign	do.	4 0 0	3 8 0	
Grass Cloth, China...	Piece.	16 0 0	10 0 0	
Do. do. double	do.	24 0 0	20 0 0	
Camlets	do.	40 0 0	22 0 0	
Do. narrow	do.	25 0 0	16 0 0	
White and colored Handkerchieves of 20	do.	16 0 0	10 0 0	
Do. do. of 10	do.	8 0 0	5 0 0	
Flannel	Yard.	0 12 0	0 10 0	

No. 30 A. ORDER THEREON, 3rd July 1860, No. 1,097, A.

Ordered that a copy of this letter be transmitted without delay to the Government of India. The Governor in Council regrets that by oversight the opinion of the Chamber of Commerce on the new Tariff was not obtained before.

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

Ordered in consequence that the following letter be despatched.

No. 31. From J. D. BOURDILLON, Esq., Secretary to the Government of Fort Saint George, to W. GREY, Esq., Secretary to the Government of India, dated 3rd July 1860, No. 1,098:—

With reference to my letter of the 18th May last, No. 804, I am directed by the Honorable the Governor in Council to forward copy of one from the Chamber of Commerce, dated 30th June, setting forth the views of the Chamber on the subject of the new Tariff.

R 10th January /60 No. 60-61.
— 20th April — do — 22-23.
— 20th May — do — 5-6
— 20th May — do — 109-110.
— 31st May — do — 93-94.

W.A.

No. 1097 A

Ordered that a copy of this letter be transmitted without delay to the Government of India. the Governor in Council regrets that by oversight the opinion of the Chamber of Commerce on the new tariff was not obtained before.

[illegible initials]

Copy Chairman Chamber of Commerce Dispd.
Board of Rev. for information with copy of the letter
[illegible]

Copy to the Govt. of India
3 July /60 — No. 1098.
Do. Bd. of Rev
3 — do No. 1097 A
Copy to the Member of
No. 30 & 30 A.
the Legislative Council
~~for the Madras Presy~~
~~1st Sep /60~~
~~No. 1340~~

Revenue 1860 Depart.
Pro: of Govt. for July.

No. 1339

From the Acting Chairman of the Chamber of Commerce.

Dated 30th June 1860
Recd. 2nd July "
1 Encl.

Submitting observations on certain Items connected with the proposed Import Tariff, and also on an annexed list of Articles the valuation of which has been proposed to be increased.

From Chamber of Commerce
of 24th July /60 (No. 1498 in Pro 26 July 60 No. 1251)

From the Secretary to the Govt. of India
2/17th July /60 No. 1634 in Pro
13th Augt. No. 1348.

From Govt. of India 1 Novr. /60
(No. 2577. (revised Tariff Valuation))

With [illegible]
No. [illegible] 3rd Jul [illegible]

Dispd. 3

Revenue Department

No. 1098

To
W. Grey Esqre.
Secretary to the Government of India

Sir,

With reference to my letter of the 18th May last No. 806 I am directed by the Honorable the Governor in Council to forward copy of one ~~the enclosed letter~~ ~~one~~ from the Chamber of Commerce dated 30th June, ~~setting forth the sub.~~ the views of the Chamber on the subject of the new Tariff ~~valuation~~

[illegible initials]

Revenue 1860 Deptt.
Pro: of Govt. for July.

No 1098.

To the Secretary to the
Govt of India.
Dated 3d July 1860.

From Govt of India Revenue/60
No 2577.

Forwarding Copy of a
letter from the Chamber of
Commerce setting forth their
views on the subject of the
new Tariff.

No 31.