M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1747 — Press Mis.

529-530

Dated 29—9—1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 29th September 1860.

No. 529. Read the following Proceedings of the Board of Revenue, dated 19th September 1860, No. 4,244 :—

Read the following letter from W. E. COCHRANE, Esq., Collector of Sea Customs, Madras, to J. D. SIM, Esq., Secretary to the Board of Revenue, Fort Saint George, dated 10th September 1860, No. 524 :—

SIR,

I have the honor to forward for the consideration and orders of the Board of Revenue, copy of a letter from Messrs. Parry and Co., dated the 8th instant, soliciting exemption from duty on Patent Fuel ; by a letter from the Collector of Customs, Calcutta, copy of which is also enclosed, duty is there charged on this article.

Dated 22nd May 1860.

From Messrs. PARRY and Co., to W. E. COCHRANE, Esq., Collector of Sea Customs, Madras, dated Madras, 8th September 1860.

SIR,

1. We have the honor to inform you that the quantity of Patent Fuel landed from the Ship "Scinde" has proved to be in excess of that contracted for by Government to the extent of 159 tons.

2. The question of liability to import duty will arise upon this quantity.

3. Under the old Tariff we have imported many cargoes of this fuel duty free, and in the existing Tariff the same immunity from duty is accorded to "Coals," "Coke," &c., and we submit that it must have been a simple oversight, while copying the present Tariff valuations from the old list to have inserted Patent Fuel amongst the list of articles liable for duty, for it could hardly have been intended to tax one description of the same article, whilst other varieties are duty free.

4. We are the more confirmed in this view from the fact that the fuel is imported for the use of steamers only, and on re-shipment it would be subject to drawback.

5. Should you not feel authorised to pass the remainder of this shipment duty free, we beg you will refer the question of its liability to duty, to the higher authorities, and in the meantime, we will undertake not to dispose of the fuel, but will hold it subject to any arrangement for its safe custody, that you may deem satisfactory, pending such reference.

(True Copy.)

(Signed) W. E. COCHRANE, *Collector Sea Customs.*

From C. CHAPMAN, Esq., Collector of Customs, Calcutta, to W. E. COCHRANE, Esq., Collector of Sea Customs, Madras, dated 22nd May 1860, No. 247.

SIR,

1. In reply to your letter, No. 277, under date the 8th instant, I have the honor to inform you that Patent Fuel is chargeable with duty in Calcutta according to ruling of the Board of Revenue, copy of which is annexed for your information.

2. No Patent Fuel has been imported for upwards of a year.

In a communication No. 623, from the Officiating Junior Secretary to the Board of Revenue, to the Collector of Customs, dated 25th June 1859, it was thus ruled :—

PATENT FUEL.—The Orders in this case dated 28th October 1847, must be held as superseded by No. 6 of Schedule A, which only specifies Coal, Coke, and Bricks.

(A true Extract.)

(Signed) C. CHAPMAN, *Collector of Customs.*

The Board resolve to submit the above correspondence to Government, and to recommend that the Supreme Government be moved to place Patent Fuel on the free list of Imports. It has hitherto been free from duty as Coal and Coke still are.

(True Copies and Extract.)

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

No. 530. ORDER THEREON, 29th September 1860, No. 1,747.

Patent Fuel not being exempted from duty by Act VI of 1844, the Board of Revenue will be requested to report the authority under which that article was admitted free under the old Tariff, as stated by Messrs. Parry and Co.

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

Recd 1st Oct.
Pro. of Govt for Sept.
2607.

Proceedings of the Board
of Revenue—

Dated 19th
Desp. 4th 24th } September 1860.
Rec'd 25

No 1264.—
From 10th Nov/60 Cr 2650 viz
Pro. Dec. No 2349.
Submitting Correspondence
with the Collector of Sea
Customs on the subject of the
claim of Messrs. Parry & Co.
for exemption from duty
on Patent Fuel & recom-
mending that the supreme
Government be moved
to place Patent Fuel on
the free list of Imports—

With an order
No 1747. 29th September

No 529 & 530.

No 1747

Patent Fuel not
being exempted from duty by
Act VI of 1860, the Board of
Revenue will be requested to
report the authority under which
that Article was admitted free
under the old Tariff, as stated
by Messrs Parry & Co.

For Sir Geo
29th September,
1860.

17 Copies
To the Board of Revenue