M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1940 Press ~~Mis.~~

381-382

Dated 24—10—1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
24th *October* 1860.

No. 381. Read the following Proceedings of the Board of Revenue, dated 28th September 1860, No. 4,453 :—

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 24th September 1860, No. 547 :—

SIR,

1. Referring to the Proceedings of the Board of Revenue, dated 16th ultimo, No. 3,771, I have the honor to transmit a report* from the Appraiser of this office, carefully drawn up in consultation with myself and my Deputy, and entering fully into the objections raised by the Chamber of Commerce at Madras.

Vide enclosure A.

* *Dated 20th September* 1860.

2. It will be observed that in regard to the chief articles† to which objections are raised in respect to the new values, this Department has entirely acceded to the rates proposed by the Chamber of Commerce, on account of Twist, on the ground of its being an article to undergo further process of manufacture. These rates, for the bulk‡ of yarn imported, are barely the English cost price, without charges, which it must be understood, however, to have only recently ruled. A statement§ showing the average for three years is enclosed.

† *Twist. Piece Goods. Metals.*

‡ *30's 40's and 50's*

		Rs. A. P.	
No. 30	11½*d.* ℔ *lb.*	2 14 11	℔ *bundle of 5 lbs. Market value.*
,, 40	12½*d.* ,,	3 4 1	
,, 50	13 *to* 14 ,,	3 8 10	

§ *Vide enclosure B. Since* 1858.

3. This Department has accepted the valuation proposed by the Chamber for white and grey Shirtings. By mistake they computed the old rate of the Tariff at one Anna the yard for grey Shirting. It is one Anna and six Pice, hence the great difference‖ alluded to, between the proposed and old rate. For other piece goods, the Calcutta rates have been maintained as fair; and in some instances a medium rate has been suggested, in perfect equity, as between Assessors and speculators.

Rs. A. P.	
5 6 8	*a piece.*
4 6 0	

‖ 0 *per cent.*

4. I fully concur in the remarks of the Appraiser regarding metals. A statement¶ showing the average for three years is enclosed. The demands of this market sanction the rates proposed which may almost be pronounced moderate, when the fact of the relative positions of Calcutta and Madras are taken into consideration. The former place possesses entire appliances for the repair of ships, &c., requiring metals of all sorts, a hundred-fold to the extent in demand here. This induces a uniform supply to meet demand, and regulates prices. One instance of metals to illustrate this, I beg to take "Iron,**" the most imported, average market value, low, 24 Rupees a candy. Tariff adopted 5 Rupees a cwt., makes it 22½ Rupees a candy. The observations†† of the Chamber are sufficiently met by the spirit of the note in paragraph 8 of the letter‡‡

¶ *Vide enclosure C.*

** *Invoiced from* £ 6-10 *to* 13-0.
4½ *Cwt.* ℔ *Candy.*

†† "*The present valuations appear to the Chamber to represent "the average value of the several metals in bond.*"

‡‡ "*And when the duty is declared to be* ad valorem, *it shall "be levied on the market value without deduction.*"

from the Officiating Junior Secretary to the Board of Revenue, dated 10th March 1860, No. 265, which is in accordance with the Law here, under Sections 21 and 22, Act VI of 1844.

5. I respectfully urge on the attention of the Board of Revenue, the reasonableness of the remark regarding Patent Fuel, rated at a Tariff of 13 Rupees a ton, and chargeable with duty. This commodity I consider should rank under Section 6 Schedule A, Act X of 1860, with Coal, Coke, &c., "free."

The freight and charges amount to more than double this sum.

6. In former reports on the subject of a Tariff for all India, my predecessor dwelt strongly on the fact that the requirements of the two ports differed so widely as to discourage such a measure. The extensive inland trade of Bengal limits the call for fabrics to a cheap description, and the rates of the Tariff were evidently meant to embrace the quality that was in demand.

Vide letter to the Board of Revenue, dated 12th August 1859, No. 390.

7. The Chamber have, with becoming consistency, noticed that the present Tariff valuations are in some instances below the average market rate, and their suggestions for a change have been adopted; but the objections they have taken are in most instances untenable, or have not been so explicitly advanced, as to enable me to coincide with him.

8. I give my cordial assent to place "Tea" *ad valorem*. This commodity arrives in a great variety of qualities, none ranging so low as the lowest rate proposed.

3 *Annas a* ℔.

9. I entirely concur in the observation of the Chamber regarding the difficulty and confusion in the weights* employed in the Tariff, and advocate the adoption of one standard weight, viz., the cwt. and lb. for English, the catty and pecal for China goods. The work of conversion takes time and is tedious.

* *Bengal Maund.*
Factory Maund.
Cwt.
Seer.
Tola.
Pecal.

10. The delay in submitting this report has arisen from press of business in the Appraiser's Department, and the desire I felt that the values to be fixed should be such as to be fair to all parties.

ENCLOSURE No. 1, A.

From G. B. SHAW, Esq., Appraiser, Madras Sea Customs, dated 20th September 1860, to W. E. COCHRANE, Esq., Collector of Sea Customs, Madras.

SIR,

1. I have the honor to forward for your approval a revised and modified scale of rates for the new Tariff.

2. The objections taken by the Madras Chamber of Commerce have been duly considered, and in some instances complied with; at the same time keeping in view the rates laid down in the Calcutta Tariff.

3. I am unable to make any observations in respect to the Chamber's remark, "excessive," against some of the goods for which they do not assign a reason, being either articles of export, or seldom or ever imported.

4. Taking the Calcutta Tariff in all its bearings, the rates proposed in many instances are not adapted to this market; our imports, particularly in piece goods, differ widely both in quality and pattern from Calcutta imports.

5. The rates now proposed and submitted for your approval have been carefully gone through, and each article has had due attention given it; at the same time I have endeavored to continue a healthy tone to trade, by reducing as far as practicable those rates which appeared to press too heavily.

6. I have taken the liberty of computing all weighable goods by the cwt., and respectfully suggest such be adopted in the new Tariff, this mode will save much time and facilitate business.

ENCLOSURE in No. 1.

Objections to the rates of some of the Articles in the new Bengal Tariff met and modifications and additions proposed.

Articles.	Per.	New valuation	Old valuation.	Rates proposed by Chamber of Commerce.	Remarks by Chamber of Commerce.	Proposed new rates by M. S. C. Appraiser.	Remarks.
		RS. A. P.	RS. A. P.				
Aloes.	Maund.	12 0 0	9 0 0	.....	Increase considered excessive	16 0 0 per cwt.	Generally imported from Bombay or subordinate ports consequently free of duty.
						15 0 0 per do.	
Almonds in shell	do.	12 0 0	6 0 0	.....	.....	2 0 0 per ℔	Not known in this market.
	Seer.	5 0 0	3 0 0	.....	.....	4 0 0 per cwt.	
Aloe wood	Maund.	2 8 0	2 8 0	.....	.....		
Alum	Tola.	6 0 0	5 0 0	.....	May stand	15 0 0 per oz.	Not imported.
Ambergris	Maund.	10 8 0	10 0 0	.....	Excessive	13 0 0 per cwt.	Not known in this market.
Antimony.	do.	10 0 0	7 0 0	.....		40 0 0 per do.	
Bark Quercitron	do.	30 0 0	28 0 0	.....	May stand	4 4 0 per do.	
Bedannah	do.	3 4 0	3 0 0	.....	.....	4 0 0 per dozen.	A.
Betelnut	Dozen.	4 8 0	3 0 0	4 0 0	.....	6 0 0 per 100	Calcutta Tariff high.
Blacking, all sizes	100	8 0 0	9 0 0	.....	.....	5 0 0 per do.	A. Do. do.
Bottle Wine, Quarts	do.	7 8 0	6 8 0	5 0 0	.....	7 0 0 per do.	A.
Do. Pints	do.	8 0 0	6 0 0	7 0 0	.....	4 0 0 per cwt.	A. Fair market value.
Do. Sodawater	Maund.	3 8 0	2 8 0	3 0 0	.....	6 0 0 per cwt.	Do. do.
Brimstone, Crude	do.	4 0 0	4 8 0	.....	.....	40 0 0 per do.	Will bear this rate easily.
Do. Stick	do.	22 8 0	25 0 0	.....	.....	0 9 0 per ℔.	[*Added.*
Camphor, Crude	℔.	0 9 0	0 8 0	.....	May stand	17 8 0 per bolt.	Of good quality. 17½ Rs. is a low rate.
Candles	Bolt.	17 8 0	15 0 0	16 0 0	.....		Bengal Tariff rate is fair.
Canvas	Maund.	35 0 0	22 0 0	.....	Excessive	47 0 0 per cwt.	
Cassia	℔.	0 9 0	0 8 0	.....	May stand	0 0 0 per ℔	Fair rate.
Cheese	1,000	25 0 0	45 0 0	.....	Excessive	35 0 0 per 1,000	Never imported.
Cocoanut with shell	.....	25 0 0	16 0 0	.....	.....	.....	Fair rate.
Cocoanut shells for Hookahs.	Maund.	7 0 0	4 4 0	.....	Excessive	8 0 0 per cwt.	Seldom imported, Calcutta Tariff fair.
Do. Kernel or Coppera	do.	22 0 0	17 0 0	20 0 0	.....	27 0 0 per do.	Fair rate. Chiefly an export. Free.
Coffee, Gulf	do.	18 0 0	10 0 0	15 0 0	.....	20 0 0 per do.	
Do. other places.							

Coir Yarn	do.	7 0 0	5 0 0	.....	May stand	9 0 0 per do.	Do.
Do. Rope	do.	8 0 0	7 0 0	.....		10 0 0 per do.	Do.
Copperas	do.	1 8 0	2 8 0	.....	.....	3 8 0 per do.	
China Preserves in boxes of 6 small jars.	Box.	9 0 0	7 8 0	8 0 0	.....	9 0 0 per box.	9 Rupees per box is fair.
Cordage, Manilla	Cwt.	17 0 0	15 0 0	.....	May stand	17 0 0 per cwt.	
Cotton Mule Twist, No. 30	Morah.	0 4 6	0 3 5	0 4 0	(See Note.)	1 14 0 per bundle of 5 ℔s.	A.
Do. do. ,, 40	.....	.....	.....	.....	.....	2 8 0 per do.	A. Chamber's rate acceded to but calculated.
Do. do. ,, 50	.....	.....	.....	.....	.....	3 2 0 per do.	A. Per bundle as more convenient.
Do. do. ,, 60	.....	.....	.....	....	..... A	3 12 0 per do. of 5 ℔s	Chamber's rate acceded to but calculated per bundle as more convenient. It is desirable to keep this article as low as possible, it being only manufactured in part.
Do. do. ,, 70	.....	.....	.....	.....	..... A	4 6 0 per do.	
Do. do. ,, 80	.....	.....	.....	.....	..... A	5 0 0 per do.	
Do. Sewing Thread	℔.	1 0 0	0 12 0	0 14 0	..... A	0 14 0 per ℔.	
Do. do. Reel	Dozen.	0 4 0	0 3 0	.....	.....	0 4 0 per doz.	
Cubebs or Tail Pepper	Maund.	38 0 0	25 0 0	.....	Excessive	50 0 0 per cwt.	Can bear this rate.
Cowries	do.	5 0 0	3 0 0	.....	do.	5 0 0 per do.	Seldom imported.
Elphants' Tusks	Maund.	140 0 0	110 0 0	.....	do.	190 0 0 per do.	Imports very trifling. Fair market value for large Tusks.
Fisk Maw	do.	70 0 0	50 0 0	.....	do.	.....	An export only.
Flour, Cape and all other places	Barrel.	45 0 0	20 0 0	30 0 0	do.	30 0 0 per barrel of 200 ℔s.	A. It is desirable to have only one price for flour, the rate proposed is fair—none but the best quality imported.
Galingal	Maund.	7 8 0	3 8 0	.....	do.	10 0 0 per cwt.	A fair rate.
Gambier	do.	6 0 0	4 0 0	.....	do.	.....	Not known as an import.
Ghee	do.	15 0 0	14 0 0	.....	May stand	.....	An export.
Glass Crown	100 feet.	7 0 0	5 0 0	6 0 0	.....	6 0 0 per 100 feet.	A.
Morocco Skins	Skin.	4 0 0	4 0 0	.....	.....	48 0 0 per doz.	
Do. immitation or Roan	do.	1 8 0	1 4 0	.....	do.	18 0 0 per do.	
Nutmegs, wild	Maund.	10 0 0	7 0 0	.....	Excessive	.....	Never imported.
Do. genuine	Seer.	.....	1 4 0	.....	.....	0 10 0 per ℔.	Fair rate.
Ochre, red and yellow	Maund.	2 8 0	1 8 0	.....	do.	3 4 0 per cwt.	Imports trifling—rates fair.
Oil, Earth	do.	8 0 0	5 0 0	6 8 0	.....	8 8 0 per do.	A.

ENCLOSURE in No. 1.

Objections to the rates of some of the Articles, &c., &c.—(Continued.)

Articles.	Per.	New valuation.	Old valuation.	Rates proposed by Chamber of Commerce.	Remarks by Chamber of Commerce.	Proposed new rates by M. S. C. Appraiser.	Remarks.
		RS. A. P.	RS. A. P.				
Oil, Wood	Maund.	6 0 0	8 0 0	.....	.....	13 0 0 per cwt.	Will bear this rate.
Do. Teel	do.	8 0 0	6 0 0	7 0 0	Excessive	.....	Not known in this market.
Pepper, black	do.	10 0 A	8 8 0	9 0 0	.....	13 0 0 per do.	
Do. white	do.	18 0 A	15 0 0	16 8 0	.....	24 0 0 per do.	Calcutta Tariff fair rate.
Pitch (Stockholm.)	Barrel.	12 0 0	9 0 0	.....	Excessive	10 0 0 per barrel.	The rate now proposed is fair
Do. Coal and American	do.	7 0 0	4 0 0	.....	do.	6 0 0 per do.	Do. do. do.
Rattans	Maund.	4 0 0	2 12 0	.....	do.	6 0 0 per cwt.	A fair rate.
Red Lead	do.	10 0 A	9 0 0	.....	May stand	13 8 0 per do.	
Rosin	Barrel.	7 0 A	4 8 0	.....	Excessive	7 0 0 per barrel.	A fair wholesale rate.
Saffron	Seer.	35 0 A	22 8 0	.....	do.	17 8 0 per lb.	The rate now proposed is low-invoice value from 50 to 60 per lb.
Sago	Maund.	4 8 0	4 0 0	.....	May stand	6 0 0 per cwt.	
Sandalwood	do.	16 0 0	13 0 0	15 0 0	.....	20 0 0 per do.	A. Our market will bear this rate.
Sapanwood	do.	3 8 0	2 4 0	3 0 0	.....	4 0 0 per do.	A fair rate.
Sanchal or black Medicinal Salt, Rock Salt	do.	5 0 0	4 0 0	.....	May stand	.....	Passes at a duty of 1 R. the M
TEA.					The proposed duties appear excessive, with reference both to the former scale of duties here and that levied in England. We would propose 4 As. per lb. on black, and 6 As. per lb on green which would be nearly double the present duties.	.....	
Tea, value 4 Annas	lb.	0 3 0					This article was always passed *Ad valorem* which appears the safest course and affords general satisfaction to importers.
Do. 8 do.	do.	0 6 0	*Ad valorem.*	...			
Do. above do.	do.	1 0 0					
METALS.							
Copper Sheet and Bolt	Ty.Md.	42 0 A / 45 0 A	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.	58 0 0 per cwt.	The rates proposed are such as our market can bear without pressing too heavily.
Do. Nails and Composition Nails	do.	40 0 A	38 0 0				This branch of trade (particularly iron), is almost a monopoly in the hands of Native merchants. The difference in rates being very trifling for copper of sorts. An average has been taken and one rate proposed, viz., 58 Rs. per cwt. which may be considered a fair wholesale market value.
Do. Tiles, Ingots	do.	41 0 A	36 0 0				
Do. Japan	Maund.	42 0 A	36 0 0	.....	.....	58 0 0 per cwt.	
Do. Pigs and Slabs (Foreign)	do.	38 0 A	30 0 0				
Do. (old)	do.	40 0 A	33 0 0				
China Cash	do.	22 0 A	18 0 0	.....	.....	33 0 0 do.	
Iron, flat, square rod all sizes	do.	3 10 A	3 0 0	.....	.....	5 0 0 do.	
Do. Hoop Pate and Sheet	do.	4 10 A	4 0 0	.....	.....	6 2 0 do.	
Do. Pig	do.	1 12 A	1 4 0	.....	.....	2 4 0 do.	
Lead Pig	do.	8 2 0	7 8 0	.....	.....	12 0 0 do.	
Do. Sheet and Pipe	do.	9 10 A					
Do. thin sheet for Tea Canisters	Cwt.	30 0 A	10 0 0	.....	.....	30 0 0 do.	
Patent Metal Sheathing and Composition	Maund.	35 0 0	33 0 0	.....	.....	55 0 0 per do.	Vide data.
Quicksilver	Seer.	2 1 0	2 0 0	.....	.....	1 0 0 per lb.	
Spelter Plate	Maund.	10 0 0	7 8 0	.....	.....	14 0 0 per cwt.	
Do. Zinc Sheet and Nails	do.	15 0 0	13 0 0	.....	.....	20 0 0 per do.	
Steel (Swedish.)	do.	8 8 0	7 0 0	.....	.....	12 0 0 per do.	
Tin Banca or Block	do.	39 12 0	30 0 0	.....	.....	56 0 0 per do.	
Do. Plates	Box.	17 11 0	13 0 0	.....	.....	13 0 0 per box.	Vide data.
PIECE GOODS.							
Grey Shirtings, 38 to 40 yards, not exceeding 45 inches in width	Yard.	0 2 1	0 1 6	0 1 9	(See Note.)	4 6 0 per piece.	A.
White do. do.	do.	0 2 4	0 1 8	.....	.....	5 6 8 per do.	A.
Madapollams, white, 26 yards long and under 35 inches wide and under	Piece.	2 8 A	2 4 0	2 4 0	.....	2 8 0 per do.	After a careful examination of the rates proposed in the Calcutta Tariff and those quoted by the Madras Chamber of Com-
Do. Grey do. do.	do.	2 4 0	1 10 0	1 14 0	.....	2 0 0 per do.	
Cambrics, white, 12 yards, not exceeding 45 inches width	do.	2 12 A	2 4 0	2 0 0	.....	2 12 0 per do.	

ENCLOSURE in No. 1.

Objections to the rate of some of the Articles in the new Bengal Tariff meet and modifications and additions proposed.

Articles.	Per.	New valuation	Old valuation.	Rates proposed by Chamber of Commerce.	Remarks by Chamber of Commerce.	Proposed new rates by M. S. C. Appraiser.	Remarks.
		R. A. P.	R. A. P.				
Cambrics, grey, 12 yards not exceeding 62 inches in width...	Piece.	2 4 A	1 10 0	1 12 0	.....	2 4 0 per piece.	merce a medium course has been adopted in some instances, and the prices now given appear reasonable. It will be observed that in several instances the rates proposed by the Chamber have been acceded to and are marked A in the Remark column, and the A in the new Bengal column indicates assent to those rates.
Mulls, white, of 20 yards, not exceeding 45 inches width	do.	3 0 A	2 2 0	2 8 0	.....	3 0 0 per do.	
Do. grey, do. do.	do.	1 10 0	1 8 0	...	.....	2 0 0 per do.	
Jaconets, white, of 20 yards	do.	3 4 A	2 8 0	2 12 0	.....	3 4 0 per do.	
Do. grey, do. do. not ... exceeding 45 inches width	do.	2 4 A	1 10 0	1 12 0	.....	2 4 0 per do.	
Lappets, white, of 10 yards	do.	2 8 0	1 10 0	2 0 0	.....	2 4 0 per do.	
Checked or Striped Lenoes of 10 yards.	do.	2 4 A	1 8 0	2 0 0	.....	2 4 0 per do.	
Book Muslins, plain, of 10 yards, not exceeding 45 inches wide	do.	2 0 A	1 4 0	1 12 0	.....	2 0 0 per do.	
Twilled Shirting not exceeding 45 inches in width	Yard.	0 2 A	0 1 9	.....	.....	5 0 0 per do.	
Quiltings	do.	0 10 A	0 7 0	0 8 6	.....	0 10 0 per yard.	
Prints, Cotton, per piece, 28 yards and under	Piece.	4 0 A	3 0 0	.....	.....	4 0 0 per piece.	
Pocket Handkerchiefs	Dozen.	2 0 0	1 12 0	.....	Let old rate stand	1 12 0 per dozen.	A.
Colored Book Muslin of 10 yards ...	Piece.	2 8 0	1 8 0	2 0 0	.....	2 0 0 per piece.	A.
Cotton Velvet	Yard.	0 7 A	0 6 0	.....	.....	0 7 0 per yard.	
Printed Muslin...	do.	0 4 6	0 3 6	0 4 0	.....	0 4 0 per do.	A.
Turkey red Chintz and Prints ...	do.	0 4 9	0 4 6	.....	Prohibition as regards Glasgow dyes.	0 4 6 per do.	The quality, both in fabric and dye in these goods from Glasgow is such as the rates now proposed fully support. *Memorandum.*
Do. Twills, Cambric, of 32 inches width and under	do.	0 4 0	0 3 9	.....		0 3 9 per do.	There is a higher rate in the Tariff for the Foreign fabrics which should be raised.
Do. do. above 35 inches wide. ...	do.	0 6 0	0 5 0	.....	Old valuation stand.....	0 5 0 per do.	A.
Turkey Red Mulls, of 20 yards	Piece.	5 4 0	4 12 0	5 0 0	.....	5 0 0 per piece.	A.
Do. do. Jaconet of do. ...	do.	5 6 0	4 12 0	5 0 0	.....	5 0 0 per do.	A.
Turkey Red Printed Mulls, of 20 yards.	do.	5 12 0	5 0 0	5 8 0	.....	5 8 0 per do.	A.
ADDITIONS.							
Grease	Maund.	.....	10 0 0	.....	.....	7 0 0 per cwt.	The rates proposed are such as this market warrants and may be considered in favor of importers.
Tallow.	do.	.....	10 0 0	.....	.....	25 0 0 per do.	
Twist (Silk) from China.	Catty.	.....	8 0 0	.....	.....	12 0 0 per catty.	
Do. do. English	.....	.....	.....	.....	.....	12 0 0 per lb.	
Beef.	Tierce.	40 0 0	40 0 0	.....	.....	70 0 0 per tierce.	
Do.	Barrel.	20 0 0	25 0 0	.....	.....	35 0 0 per barrel.	
Pork.	Tierce.	50 0 0	40 0 0	.....	.....	60 0 0 per tierce.	
Do.	Barrel.	25 0 0	25 0 0	.....	.....	30 0 0 per barrel.	
Sugar-candy.	Tub of ½ Pecal.	8 0 0	12 0 0	.....	.....	12 0 0 per ½ tub.	

(Signed) G. B. SHAW,

Appraiser, Sea Custom House.

DATA TO MEET CHAMBER'S OBJECTIONS.

"Excessive." See letter to Collector of Sea Customs.

Bottles in this market have not exceeded Rupees 6 per cent. for the last three years, and are now selling at the same rate.

Canvas of good quality, Rupees 17-8-0, is a low rate, the prime cost from the manufactory being fully Rupees 20 per bolt of 36 yards.

Cassia. The average market value for three years has been Rupees 210 per candy, this rate supports the Bengal Tariff, hence Rupees 47 the cwt. is fair.

Cocoanuts. (Culinary). Rupees 35 per mile may be taken as a fair wholesale market value.

Cocoanuts. (Kernel or Copperah.) The rate taken, viz., Rupees 8 per cwt. is fully supported by sales made in this market, which sell freely at Rupees 38 per candy.

Copperas. The Bengal new rate is very low. Madras market value is Rupees 17-8-0 per candy, which gives an average of nearly Rs. 4 per cwt.

Ochre. (Red and Yellow.) From Home the imports are very small; this article is obtained in India at a trifling cost.

Pepper. (Black.) The wholesale market rate is above the price quoted, viz., Rupees 13 the cwt.; retained at this figure to meet the proposed rate in the Bengal Tariff which is fair.

Pepper. (White.) Market value Rupees 110 per candy, this rate meets the Bengal Tariff.

Pitch. (Stockholm.) Imported in barrels of about 3 cwts. each, prime cost 6-6 per cwt.; market value here Rupees 10 per barrel.

Pitch. (Coal and American.) Wholesale rates may be taken at an average of from 6 to 7 Rupees the barrel; supplies steady with little fluctuation.

Rattans meet with a ready sale at 35 Rupees per candy, the rate proposed, viz., Rupees 6 per cwt. is in favor of importers.

China Preserves. Cost price $4.50 per case of 6 jars. Rupees 9 may be considered rather a low rate.

Cubebs. The market value for this drug stands firm at Rupees 300 per candy, which is in excess of the price proposed, viz., Rupees 50 per cwt., this meets the rate given in the Bengal Tariff.

Elephants' Tusks. The rate taken at Rupees 190 per cwt., just supports the Bengal Tariff. Imports very trifling. Tusks of the larger sizes only are brought to this market.

Fish Maws. An export only, at Rupees 140 per candy; price fully supported.

Gallingal. This drug meets with ready sale at the price quoted, viz., Rupees 10 per cwt.; market value Rupees 48 per candy.

Ghee. An export only, at Rupees 140 per candy; prices well supported.

Rosin. This market is generally supplied from America and the price averages from 6 to 9 Rupees per barrel of 200 lbs.; price quoted may be considered rather low.

Saffron. The rate proposed is moderate compared with the Home prices, viz., from 50,60 the lb.

Vinegar in wood ranges from 1-9 to 2-2 per gallon; imports trifling; the rate quoted in Bengal Tariff, viz. 14 Annas per 1 gallon is fair.

Verdigris averages 1-9 per lb in England; 12 Annas per lb is a fair Tariff rate; imports not large.

Patent Metal Sheathing sells steadily in this market at Rupees 272 per candy, hence Rupees 55 per cwt., cannot be considered as excessive.

Tin Plates of 225 sheets per box, will not bear any increase on the old rate, Rupees 13 per box; present market value does not exceed 14 Rupees per box.

(Signed) G. B. SHAW,
Appraiser, Sea Customs.

ENCLOSURE No. 2, B.

Mule Twist.

As per Madras Price Current for 3 years.	Mule Twist, No. 30.	No. 40.	No. 50.	No. 60.	No. 70.	No. 80.	Remarks.
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	
For the year 1858...	3 0 0	3 5 6	3 11 6	3 15 3	4 5 3	4 8 9	During these years the greatest fluctuations in price have taken place.
Do. do. 1859...	2 15 9	3 3 2	3 9 10	4 0 3	4 5 8	4 8 3	
Do. do. 1860...	2 13 2	3 3 8	3 5 4	3 7 4	4 1 0	4 6 0	
Total...	8 12 11	9 12 4	10 10 8	11 6 10	12 11 11	13 7 0	
Average for 3 years..	2 14 11	3 4 1	3 8 10	3 12 11	4 4 0	4 7 8	

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

ENCLOSURE 3, C.

Metals.

As per Madras Price Current.	Copper Sheets per Candy.	Copper Tiles.	Copper Nails.	Copper, old.	Yellow Metal.	Iron Bars and Bolts.	Iron Sheets.	Iron Hoops.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
For 1858.....	315 10 0	286 4 0	327 8 0	274 12 0	286 4 0	25 2 0	30 14 0	27 4 0	Compiled from the Price Current not always reliable.
Do. 1859.....	287 4 0	279 4 0	318 12 0	261 12 0	264 8 0	22 14 0	22 14 0	22 14 0	
Do. 1860.....	293 5 4	284 0 0	305 0 0	275 0 0	271 0 0	24 10 8	23 12 0	23 12 0	
Total...	896 3 4	849 8 0	951 4 0	811 8 0	821 12 0	72 10 8	77 8 0	73 14 0	
Average price for three years..	298 0 0	283 0 0	317 0 0	270 0 0	270 0 0	24 0 0	25 0 0	24 0 0	

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

In Cons., 14*th August* 1860, *No.* 9,393.
Do. 3*rd Sept.* „ „ 4,405.

1. Ordered to be submittted to Government, with reference to their Proceedings, dated 13th August and 1st September 1860, Nos. 1,348 and 1,489, Revenue Department.

2. The Board have carefully considered the proposals of the Calcutta Board of Revenue with the remarks of the Madras Chamber of Commerce, and the present report of the Collector of Sea Customs, and they see no reason to question the fairness to all parties of the rates which are proposed by the Collector and his Appraiser.

3. It will be observed that in regard to Cotton Yarns the proposals of the Madras Chamber have been accepted by the Sea Customs authorities; that in metals the new Tariff rates are adopted in many cases, and when varied, there is reason assigned for the difference; and that in Piece Goods, while the Bengal Tariff rates have been adopted in many instances, in others a medium between those rates and the proposals of the Madras Chamber has been taken, and in some cases the proposals of the Chamber have been adopted.

4. The Board would suggest that a copy of the Collector's report and its accompaniments be communicated to the Chamber, and that any remarks they may wish to offer be forwarded to the Committee on the subject which is about to sit at Calcutta. It does not appear that any thing will be gained by further discussion here.

(True Copies and Extract)
(Signed) W. HUDLESTON, *Sub-Secretary.*

No. 382. ORDER THEREON, 24th October 1860, No. 1,940.

1. A copy of this Proceeding, and of the enclosures, will be forwarded to the President of the Tariff Conference now sitting at Calcutta in order to the papers being laid before the Conference; also to the Madras Member of the Legislative Council with reference to the correspondence noted in the margin.

To H. Forbes, Esq., 24*th July* 1860, *No.* 1,227.
From do. 1*st Aug.* „ „ „
To do. 1*st Sept.* „ „ 1,490.

2. A copy will also be communicated to the Chamber of Commerce, for any remarks which they may wish to offer; and those remarks when received will be communicated to the Conference. The Chamber will be requested to send in their answer at their early convenience.

3. A copy of the letter from Mr. Forbes dated 1st August and of the reply thereto of the 1st September will be sent to the Chamber of Commerce for their information.

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

Rev Dep[t]

No 1940

Proceedings of the Madras Government
Under date the 24 October 1860.

Read the following
Pro: of the Board of
Revenue -

Submitting with
observations, a letter from
the Collector of Sea Cus-
toms with a report from
the appraiser relative
to the rates for the new
Tariff -

(Received 28 Sept[r] /60
No 4453)

A copy of this
Proceeding, with the
enclosures, will be for-
warded to the Madras
President of the Tariff Confer-
ence now sitting at Calcutta
in order to the papers being laid
before the Conference, also to the
Member of the Legislative
Council with reference
to the correspondence
noted in the margin.

To H Forbes Esq[re] 24 July /60 No 1227
From — D[o] — 1 Aug[t] — " — —
To — D[o] — 1 Sept[r] — " — 1490

Tariff

~~Tariff Conference meeting at Calcutta~~

2 A copy will also be communicated to the Chamber of Commerce, for any remarks which they may wish to offer; and those remarks when received will be ~~communicated to the conference sent to Mr Forbes for~~ the same purpose as above.

The Chamber will be requested to send in their answer at their early convenience-

3. A copy of the letter from Mr Forbes dated 1st Augt and the reply thereto of the 1 September will be sent to the Chamber of Commerce for their information-

Rl Copies & Sd to Chr Cus 25
1 — Chamber of Comce with papers-
2 — Mr Forbes Calcutta &c

Rates for the new Tariff.

Revenue 1860 Departt.
Pro: of Govt for October.

N° 1940.

Pro: of the Madras Govt.
Dy 24th October 1860.

Rec. 7th Nov. 25
October 1860. Cir. 21, 26 in Pro
& 9 Nov. No. 2055.

From the Bd of Rev. Dy 2d March 1861
C. N° 584

Relative to the rates
for the new Tariff.

N° 381 & 382.